



EMALAHLENI

Local Municipality

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Our Ref: Mr, T Maake
File: 5/1/1/12/13
Tel: 013-6906246
25 January 2016

Local Government Budget Analysis
Intergovernmental Relations
40 Church Square
PRETORIA
0002

Attention: Linda Kruger

SUBMISSION DRAFT BUDGET REPORT 2016/2017 FINANCIAL YEAR

In terms of Section 17(3) and section 52 of the Municipal Finance Management Act, Act No. 56 of 2003 (as amended), please find attached Draft Budget report for Emalahleni Local Municipality MP312 for the 2016/2017 financial year (electronic and hard copy).

Trust that you will find the above to be in good order and any enquiries can be directed to Mr. LA Makgale at 013-6906241.

Yours faithfully

T JANSEN VAN VUUREN
MUNICIPAL MANAGER

Acknowledgement from National Treasury

I, hereby acknowledge that I received the draft budget report 2016/2017, hard copy and cd for Emalahleni Local Municipal.

Signature: Date:

Prevent delays: please use our reference number.
All correspondence to be addressed to the Municipal Manager.

EMALAHLENI LOCAL MUNICIPALITY



DRAFT BUDGET 2016/2017

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VISION

“Striving together to be an excellent centre for service delivery”.

MISSION STATEMENT

“Providing affordable, accessible and suitable quality service, enhancing community participation and creating a climate”.

CORE VALUES

In pursuance of our Vision and Mission, we adopted the following values:

- Efficiency
- Effectiveness
- Transparency
- Community involvement
 - Growth

QUALITY CERTIFICATE

Annual Budget

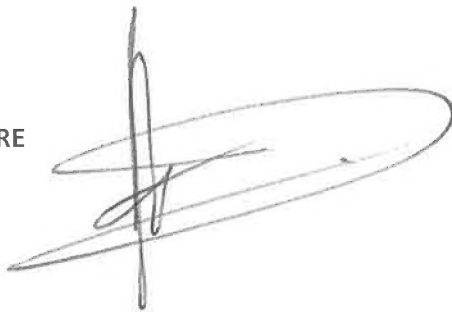
2016/2017

I, **T Jansen Van Vuuren**, the Municipal Manager of **Emalahleni Local Municipality**, hereby certify that the annual budget statement report and supporting documentation for the 2016/2017 financial year has been prepared in accordance with the Municipal Finance Management Act and the regulations made under the Act.

Mr T Jansen Van Vuuren
Municipal Manager

Of
Emalahleni Local Municipality MP312

SIGNATURE

A handwritten signature in black ink, consisting of a stylized 'T' and 'J' followed by a large, sweeping horizontal stroke.

DATE:

31/03/2016

DRAFT BUDGET: 2016/2017 FINANCIAL YEAR AND FORECASTS 2017/2018 AND 2018/2019:

5/1/1/2015/2016/AD5

REPORT from the Acting Chief Financial Officer.

PURPOSE:

For Council to:

1. Consider the Operating, Capital and Personnel Budgets for the 2016/2017 financial year and MTREF in terms of Section 16(2) of the Municipal Finance Management Act (Act No. 56 of 2003) as amended;
2. recommend the consideration of the information required under section 17(3) of the Local Government: Municipal Finance Management Act, (Act No. 56 of 2003) as amended; and
3. approve that the 2016/17 budget and MTREF be taken for public consultation in April 2016.

BACKGROUND:

The capital, operational and personnel budgets (salaries and wages) of Council for the upcoming financial year (2016/2017) have been compiled and are submitted herewith for discussion. In addition forecasts of the requirements for the following two financial years have been made and are provided for consideration.

The following macro-economic forecasts were brought in consideration with the preparation of the 2016/17 budget and MTREF.

Fiscal year	2015 Actual	2016 Estimate	2017	2018 Forecast	2019
CPI Inflation	5.6	5.5	6.0	5.8	5.8

DISCUSSION:

EXECUTIVE SUMMARY

The draft operational budget for the 2016/2017 financial year is based on the operational budget for the 2015/2016 financial year plus an average increase of

12.64%. The average CPI for 2014/2015 financial year was of 5.14% and for December 2015, 5.2% as reflected in STATS SA CPI index.

National treasury's MFMA circular no 78 was used as a guidance for compilation of the 2016/2017 MTREF

Main challenges experienced during the compilation of the 2016/2017 MTREF can be summarised as follows:

- The on-going difficulties in the national and local economy
- Ever aging water, roads, sewerage and electricity infrastructure
- The increase cost of bulk electricity (Due to tariff increase by NERSA in excess of inflation)
- Illegal electricity connection, incorrect billing, households units not metered and malfunctioning meters.
- Huge distribution losses on electricity and water
- Maintaining a positive cash flow
- Increase in employees related cost due to implementation of new organogram structure including placement and a need to fill critical position
- Low collection levels on payment rate.

ANALYSIS OF EXPENDITURE BUDGET 2016/2017

An analysis of the estimated expenditure for 2016/2017 is as follows:

CATEGORIES	R'000	% of Budget
Remuneration	677,588	23.31%
General Expenditure:		
Eskom – Bulk purchases	876,981	30.17%
Water – Bulk purchases	72,469	2.49%
External Interest	72,718	2.50%
Sundry	177,688	6.12%
Non Cash Flow	81,408	2.80%
Total General	1,281,264	44.08%
Repair and Maintenance	131,869	4.54%
Depreciation – Redemption & Loans	167,500	5.76%
Contribution: Sundry	6,100	0.21%
Bad Debt	433,566	14.92%
Total Contributions	439,666	15.12%
Contribution to Capital	208,852	7.20%
TOTAL	2,906,741	100%

The Budget is to comply with Municipal Finance Management Act No. 56 of 2003, Circular No. 78

and No 78 as Annexure "A

The comparison of the current expenditure budget (2015/2016) vs. the 2016/2017 financial year, indicates the following:

CATEGORIES	BUDGET 2015/2016	DRAFT BUDGET 2016/2017	CHANGE
	R'000	R'000	%
Total Remuneration	595,148	677,588	13.85%
General Expenditure:			
Eskom	801,628	876,981	9.4%
Water	92,469	72,469	-21.63%
External Interest	81,497	72,718	-10.77%
Sundry	175,127	177,688	1.46%
Non Cash Flow	65,320	81,408	24.63%
Total General	1,216,041	1,281,264	5.36%
Repair and Maintenance	131,869	131,869	0%
Depreciation	165,000	167,500	1.51%
Contributions: Sundry	6 100	6 100	0%
Bad debts	267,631	433,566	62.0%
Total Contributions	273,731	439,666	60.62%
Contribution to capital	203,042	208,852	5.03%
TOTAL	2,580,632	2,906,741	12.64%

Main reasons for significant increases and decreases in expenditure are the following:

Bulk purchase of electricity

ESKOM increased the tariff of bulk purchases of electricity with 9. 4%.

Bulk purchase of water

Budget for bulk water purchase in 2015/2016 budget has decreased from R92,4million to R72,7million in 2016/2017. Budget for bulk purchases in 2015/2016 was prepared on accrued invoices for previous years.

External interest

The decrease in finance charges from R81,4 to R72,7million, is due to the fact that no new loans will be taken and the review of Eskom agreement .

Non cash flow items

These items are made of departmental charges on services charges and subsidies to indigent. Consumption of services charges by department have increased in the current finance year, hence the estimated budget for 2016/2017 has been increased from R65,3million to R81,4million.

Provision for bad debts

The provision for bad debts increased from R267,630,980 in the 2015/2016 financial year to R433,566,173 for the 2016/2017 budget, (based on a payment rate of 80.% and provision of 20.%). The estimated payment rate used for 2015/2016 was 89%.

A detailed discussion of the main headings now follows:

REMUNERATION AND ALLOWANCES

The employee element of the personnel budget amounts to 23.21% of the total expenditure budget and on the cash flow budget 31.5%, which falls below the norm of between 25% - 35%.

In considering this it is important to understand how the salaries and wages budget has been prepared. Provision was made for salary increases of 7.00%. The salary increase limits the provision for certain vacant positions. An amount of R45,526,634 was provided for overtime. It is imperative to comply within the amounts budgeted for as it will have a direct impact on the final salary percentage increase and vacant positions to be filled.

For the implementation of the new structure additional funds has to be obtained by means of reducing the repayment of Eskom arrears of which R118,341,501 was provided on the cash flow see **ANNEXURE "B"**.

Vacant as well as critical positions are not included, and only currently filled positions are budgeted for. The main reasons for these actions are placement of employees and moving from grade 4 to grade 5 in terms of upper limits which has caused financial constraints on municipal cash flow. It is important that only budgeted positions be considered when filling vacant position, lest an unauthorised expenditure will be realised on salaries budget.

An agreement was received from SALGA, indicating the salary increases to be as follows:

Previous year (2015/2016)	a) An across the board increase of seven (7%) percent with effect from 1 July 2015
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	<p>b) Medical Aid contributions will be increase and the maximum employer contribution shall increase to R3,871 per month</p> <p>c) Minimum Wage R6,014.93 with effect from 1 July 2015.</p>
Current year (2016/2017)	<p>a) With effect from 1 July 2016 an across the board increase on the average CPI percentage, for the period 1 February 2015 until 31 January 2016 plus one (1. %) percent</p> <p>b) The minimum wage for the financial year 2016/2017 will increase with the same percentage as (a) above;</p> <p>c) Medical Aid contribution shall increase by 50% of the percentage increase reflective above. The maximum employer contribution will be R3,871</p>
New financial year (2017/2018)	<p>a) With effect from 1 July 2017 an across the board increase based on average CPI percentage for the period 1 February 2016 until 31 January 2017; plus one (1%) percent</p> <p>b) The minimum wage for the 2017/2018 will increase with the same percentage as (a) above</p> <p>c) Medical aid contribution shall increase by 25% of the percentage increase reflective above. The maximum employer contribution will be R3,871</p>

The basis to determine the salary budget for 2016/2017 was based the adjustment salary budget for 2015/2016 plus 7% increase as per SALGA agreement. Critical positions amount to R270,500,000 for which no budget has been provided and will be considered in the future.

GENERAL EXPENSES:

NERSA approved a tariff increase of 9.4% on bulk purchase of electricity. Council should apply to NERSA for the same tariff increase of 9.4% to consumers as budgeted for.

The implementation of GRAP has seen the need to budget for non cash-flow items separately. Within General Expenditure this heading includes the Indigent Subsidy (amounts to R35,929,454) and Inter departmental Charges (amounts to R45,174,646) as a result of metering different Council building and billing thereof.

Along with the other items in the overall budget the non cash flow items for 2016/2017 represent an assumed payment rate of 80.00%. It should be noted that the Indigent Subsidy now stands at R35,929,454 with the increase reflecting the Government's policy of support for the poor through the Equitable Share Grant.

Other major components have changed above the 5.2% benchmark which reflects the CPI as at 31 December 2015.

DESCRIPTION OF ITEM	AMOUNTS (R'000)	CHANGE	
	2015/2016	2016/2017	%
General Expenditure Bulk Services			
Bulk purchases – electricity	801.628	876.982	9.4%
Contribution – Provision for bad debt	267,731	433,566	62.0%

BULK PURCHASES ELECTRICITY:

NERSA approved a tariff increase of 9.4% on bulk purchase of electricity. Council should approach NERSA for the same tariff increase of 9.4% to consumers as budgeted for.

BULK PURCHASES WATER:

An agreement between Emalahleni and Anglo Operations limited was entered into whereby the council purchased 10 ML purified water per day from 1 October 2007 which increased to 16 ML per day. This amounts to R2,327,225 additional per year for the 2016/2017 financial year.

Provision of R41,114,321 (6.00% increase) was made for the purchase of water.

Additional provision was made on the operational budget for the purchase of 20KI water per day from Nuwater South Africa (Pty) Ltd to the amount of R31,354,423.

CONTRIBUTION – PROVISION FOR BAD DEBT:

The revenue budget is based on a payment level of 80.00% on services, and the provision for bad debts based on 20.00%.

DEPRECIATION:

GRAP has a significant impact on the way in which the Council will need to budget for Capital Charges in the future.

The result is that interest and redemption charges to individual cost centres are replaced with a charge for the use of the assets. This is known as Depreciation. However, for the Council as a whole, the impact on the bottom line will remain as the amount it pays external interest and redemption. For the purposes of setting the 2015/2016 budget, depreciation therefore reflects the external redemption charge only, with interest being shown under General Expenses in accordance with GRAP.

As a summary, however, provision for interest and redemption on loans for 2015/16 financial year is made as follows:

Description	<u>R'000</u>
Interest	R12,215
Redemption	<u>R18,394</u>
TOTAL	<u>R30,609</u>

No loans will be taken up during the 2016/2017 financial year, due to the financial position of Council however, the Municipality is developing an infrastructure investment strategy which include upon funding for infrastructure.

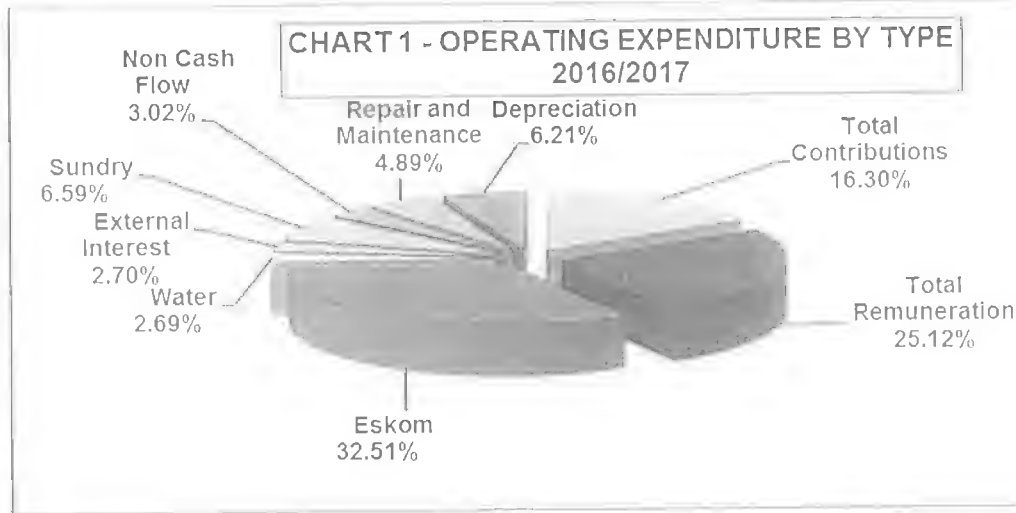
A schedule of external loans for interest and redemption payable 2016/2017, 2017/2018 and 2018/2019 is reflected and contained in **Annexure "C"**.

CONTRIBUTION TO FUNDS/RESERVES:

The following amounts are provided for the different funds:

Description	<u>R'000</u>
Provision for Mayor's Bursary Fund	1,000
Study Bursary Employees	100
Provision Selling long service leave	5,000
Bad debts (non-cash-flow item)	433,566
TOTAL	439,666

The following graph gives a breakdown of the main expenditure categories for 2016/2017

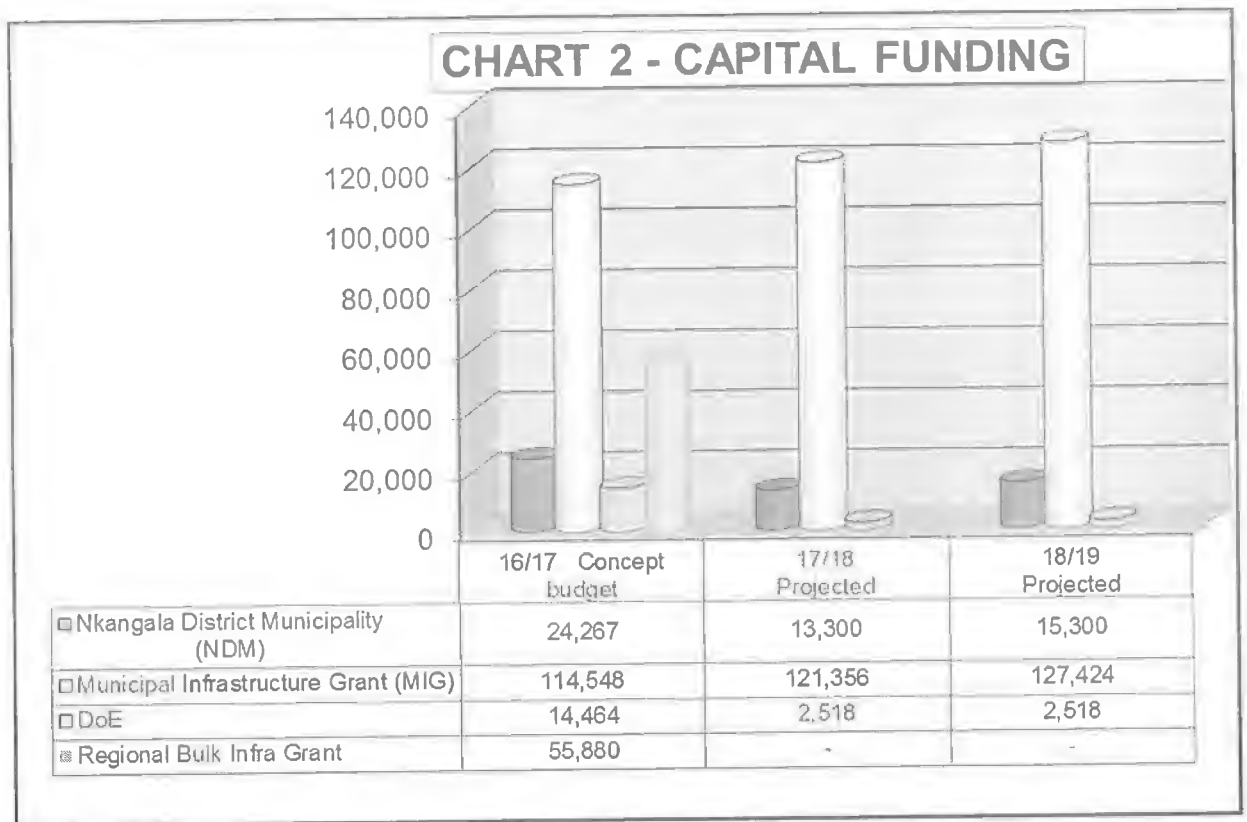


CAPITAL BUDGET

The capital budget for the 2016/2017 financial year amounts to R219,158,977 which will be financed as follows:

<u>CAPITAL PROGRAM AS PER IDP</u>	<u>R'000</u>
Nkangala District Municipality (NDM)	24,267
Municipal Infrastructure Grant (MIG)	114,548
DoE	14,464
Regional Bulk Infrastructure Grant (Indirect grant)	55,880
NDPG	10,000
TOTAL CAPITAL PROGRAM	219,159

This capital budget reflects the increased allocation from National Government and the District Council. It is in line with the draft IDP. The necessary consultation process with the community will take place and the identified needs from the community will be contained in the abovementioned total. For a further breakdown of these projects, refer to **Annexure "E"**. The following graph depicts a breakdown of capital funding.



CAPITAL BUDGET BY KEY FOCUS AREAS

Emalahleni Local municipality capital budget 2016/2017 – 2017/2018

DIRECTORATE	PROJECT DESCRIPTION	SOURCE OF FUNDING	BUDGET 2016/17	BUDGET 2017/18	BUDGET 2018/19	TOTAL CAPITAL BUDGET FOR MTREF PERIOD
TECHNICAL DEPARTMENT						
	Electricity Network	EP (Eskom) IN-KIND	1 464 000	1 538 000	1 538 000	4 540 000
TOTAL INEP FUNDING (ESKOM)			1 464 000	1 538 000	1 538 000	4 540 000
	Electrification of houses	INEP	13 000 000	980 000	980 000	14,960,000
TOTAL INEP GRANT (MUNICIPAL)		INEPG	13 000 000	980 000	980 000	14,960,000
	- Klarinet Township Development of Roads and Stormwater Mthunzi Vilakazi(Completion) Construction of Roads	MIG	10 287 799			10 287 799
		MIG	1,000,000			1,000,000
		MIG			64,319,104	64,319,104
	- Upgrading of Water Network Emalahleni	MIG		14,178,400	5,461,056	19,639,456
	- Klipspruit – 15MI – 30MI	MIG	66 776 525	82 223 475		149,000,000
	- Empumelelweni bulk outfall sewerline and pump station	MIG	13 400 662			13 400 662
	- Refurbishment of Ganala WWTP	MIG	11 306 639			11 306 639
	- Brugspruit Outfall	MIG				

	Sewer - Upgrading of Sewer Network for Hostels 1-4	MIG	10,776,525	10,776,525	6,067,650	27,620,700
	- Upgrading of Sewer Network Emalahleni	MIG	1,000,000			1,000,000
	Electricity Network	MIG		14 178 400	5,461,056	19,639,456
	Refuse Material Recovery Transfer Facility	MIG			18,203,520	18,203,520
	Mini Communal Dumping Stations at Vosman and Kwaguqa Extensions	MIG			6,067,840	6,067,840
	Construction of Leeuwpoot Waste Disposal	MIG			2,427,136	2,427,136
	Emalahleni New Cemetary				10,922,112	10,922,112
	Construction of Stadiums				2,427,136	2,427,136
					6,067,840	6,067,840
TOTAL FUNDING	MIG	MIG	114 548 150	121,356,800	127 424 450	345 911 150
	- Reconstruction of damaged roads	NDM	11 396 827	5 000 000	7 500 000	23 896 827
	- Upgrading Klarinet x2 x3 and Pine Ridge sewer	NDM	2,500,000	5 000 000	7 800 000	15 300 000
	- Sewerline Hlalanikahle ext 3	NDM	4 500 000			4 500 000
	- Upgrading Pap and vleis sewerline	NDM	2,420,000			2,420,000
	- Supply and delivery of greenhouse tunnel	NDM	450,000	500,000		950,000
	- Upgrading of King George park and Eadie Street	NDM	3,000,000	1,000,000		4,000,000
	- Hazmat Response Vehicle	NDM		1,800,00		1,800,000
TOTAL NKANGALA		NDM	24 266 827	13 300 000	15 300 000	52 866 827

DISTRICT FUNDING										
	Non motorised transport Kwaguqa drainage	stormwater	NDPG	10 000 000	10 000 000	10 000 000	10 000 000	30 000 000		
TOTAL FUNDING	NDPG		NDPG	10 000 000	10 000 000	10 000 000	10 000 000	30 000 000		
	Regional bulk infrastructure	water	RBIG	55 880 000	18 158 000	18 158 000	18 158 000	92,196,000		
TOTAL FUNDING	RBIG			55 880 000	18 158 000	18 158 000	18 158 000	92,196,000		
MPR017	Emalahleni Water Scheme									
TOTAL CAPITAL				219,158 977	165 332 800	173 400 450	692,023,227			

REVENUE BUDGET 2016/2017

Revenue management is fundamental to the financial sustainability and therefore municipal revenue strategy needs to be built around the following key components:

- Ensuring consumers are paying fairly for their utilisation as well as reducing costs associated with penalties and maintenance;
- Implementation of smart metering technology and improve billing database by ensuring that all user are brought into the system and billed correctly;
- Removal of illegal connections;
- Protective structures to prevent tempering and theft;
- Improve customer relation and promote culture of paying
- Reduction on distribution losses on electricity and water.
- Load curtailment strategy aiming at reducing demand and penalties to the municipality;
- Tightening credit control measures and increase debt collection targets
- Improving energy efficiency of public buildings and lighting;
- Identification and pursuance of government grants

The mid-term assessment and the adjustment budget for 2015/2016 were used as the baseline to project revenue for the next three years financial years to ensure budget projections are realistic and can be achieved. The revenue enhancement programs have also been taken into consideration when projection on revenue was done.

In the adjustment budget for 2015/2016 financial year, revenue was revised downward from R2 825,4million to R2 520,1million. The reduction was due to material under collection on revenue during the year. Revenue budget for 2016/2017 financial year amounts to R2 835,5million and this reflects an increase of R315,4million when compared to revenue adjustment budget for 2015/2016 financial year. The increase is due to an increase in services charges tariffs, billing of households which were previously not billed and increase in government grants allocation.

Section 18 of the MFMA requires that an annual budget must be funded. National treasury advices municipalities to keep increase in rates and tariffs and other

charges at levels that will reflect an appropriate balance between the interest of poor households and ensuring the financial sustainability of the municipality.

Service charges are increased as follows:

Assessment rates:

- The property rates will be levied on the total market value of the property in accordance with the Property Rates Policy. The first R50,000 of the market value of residential properties will be exempted from property rates.
- Provision is made for a 6% increase in the total income in respect of property rates.

Electricity:

ESKOM tariff application of 9.40% increase has been approved by NERSA and the tariff is adjusted accordingly. (See Annexure "A")

The distribution loss however increased to +- 36.6% as at 30 June 2015.

The fact that distribution losses did not decrease can result in the electricity tariff not being approved by NERSA. Motivation will have to be presented to NERSA after the tabling of the draft budget.

Water:

The recommended increase in the water tariff is 6%.

Sewer:

The recommended increase in respect of sewer is limited to 6%.

Refuse Removal

The recommended increase in respect of refuse removal is 6%.

Equitable Share

The Equitable Share Grant is an unconditional grant assisting municipalities to supplement their operating revenue for their operational requirements.

An amount of R256,739,000 million has been preliminary approved for the 2016/2017 financial year. This is an increase of approximately 11.83% on the current year and reflects the Government's increased investment the alleviation of poverty.

The proposed allocation in respect of Indigent Subsidy in the 2016/2017 budget is R35, 929,454 million.

The monthly Indigent subsidy as from 1 July 2016 will be R192.64 per indigent customer. An estimated number of 15,542 consumers will be subsidized in the 2016/2017 financial year.

Indigent subsidy broken down as follows:

Electricity (50 units)	R 48.25
Refuse	R 55.12
Basic Sewer and additional sewer	R 24.06
Water Consumption (6 Kilolitre)	R 41.55
Subtotal	R168.98
Plus 14% VAT	R 23.66
TOTAL	<u>R192.64</u>

Indigents will not be subsidized in respect of assessment rates as the first R50,000 of the market value of all residential properties is exempted.

Projections for the following two years continue this trend with indicative figures of R288 million (12.28% increase) for 2017/2018 and R317 million (10% increase) for 2018/2019.

It is recommended that the allocation should be as follows:

Description	<u>R'000</u>
Indigent applications	35,929
Operating	220,810
TOTAL	<u>256,739</u>

Payment Rate:

The payment rate anticipated for the 2016/2017 financial year will be 80.0% resulting in a provision for non cash-flow items of 20.0% (bad debts).

<u>Financial year</u>	<u>Average payment rate</u>
2013/2014	73.70%
2014/2015	79.80%
2015/2016 (February 2016)	73.73%
Average	75.74%

General:

The impact of all the above is that the maximum income achievable is estimated at R2,835,521,877 which is an increase of R10,069,399 or 0.36% when compared to R2,825,452,478 for 2015/2016 financial year. This is made up as follows:

DESCRIPTION	R'000
General Services/Grants	74,257
Water	24,156
Sewer	15,115
Electricity	-142,507
Refuse	22,473
Rates	16,575
TOTAL	10,069

TARIFF STRUCTURE FOR SERVICES:GENERAL REMARKS:

Due to the financial position of Council and economical circumstances, expenditure must be limited to the level of achievable income.

It is recommended that the tariffs be increased as shown above with effect from 1 July 2016. Proposed tariffs as per **Annexure F**. The proposed tariffs do not include VAT.

MEDIUM TERM REVENUE EXPENDITURE FRAMEWORK (MTREF):

The attached Medium Term Revenue Expenditure Framework for Operational Income and Expenditure, "**Annexure D**" and the Capital Budget is prepared for the financial years 2016/2017 to 2018/2019. This document is utilized for planning and control purposes regarding the budget and assists in keeping tariff increases at affordable levels, compared to expenditure needs and economic ratio.

The actual cash flow for 2016/2017 financial year for notification is attached as **Annexure "B"**.

Attached as **Annexure “D”** is the Municipal Annual Budgets and MTREF & Supporting Tables.

RECOMMENDATION BY THE ACTING CHIEF FINANCIAL OFFICER:

1. That the Draft Budget: MTREF **Annexure “D”** for the 2016/2017 financial year be approved in terms of Section 160(2)(3)(b) of the Constitution of the Republic of South Africa, 1996 (Act 108 of 1996), read with Section 16(2) of the Municipal Finance Management Act, (Act No. 56 of 2003) as amended as follows:

- 1.1 Operating budget, expenditure to the amount of R2,917,047,636.

- 1.2 Capital program (vote) to the amount of R219,158,977 **Annexure “E”**;

- 1.3 Revenue to the amount of R2,835,521,877 broken down as follows:

VOTE	R'000 OPERATING EXPENDITUR E	R'000 CAPITAL EXPENDIT URE	R'000 REVENUE
Executive & Council	R116,341		R0,14
Financial Services	R271,436		R740,167
Corporate Services	R54,273		R1,254
Planning & Development	R56,680		R22,506
Community Services	R157,083		R30,602
Environment management, Waste and Parks	R134,111	R3,450	R107,149
Technical Services	R67,672		R6,038
Sanitation	R150,199	R122,630	R260,855
Roads	R60,154	R32,684	R32,727
Water	R329,345	R55,880	R443,448
Electrical Services	R1,300,589	R14,464	R1,190,756
TOTAL	R2,697,888	R219,158	R2,835,521

- 1.4 That the following sub-functions under the abovementioned votes be noted:

Executive & Council:

- Mayor's Office
- Mayoral Committee
- Administration Speaker
- Council General Expenditure
- Municipal Manager

- Chief Operations Manager
- Chief Internal Auditing
- Chief Risk Officer
- Director Regional Services
- Director Strategic Executive Support
- Manager Gender Relations
- Manager Strategic Planning and Monitoring

Financial Services:

- C F O Administration
- Fleet
- Expenditure
- Supply Chain Management
- Revenue Management
- Assessment Rates and Taxes
- Market
- Budget Treasury
- Financial Management

Corporate Services:

- Executive Director Corporate Services
- Administration and Auxiliaries
- Human Resource Management
- Legal Services
- Information Technology

Planning & Development:

- Executive Director Development Planning
- Spatial Planning and Land Use
- Building Control
- Economic Development and Tourism (Resort)
- Properties
- Human Settlement

Community Services:

- Executive Director Community Services
- Social Services
- Libraries
- Sports, Recreation, Arts and Culture
- Registration, Licensing and Public Transport
- Traffic, Security and Law Enforcement
- Fire, Rescue and Disaster Management

Environment Management, Waste and Parks:

- Executive Director Environment Management, Waste and Parks
- Waste Management

- Parks, Cemeteries, Open Spaces, Sport Facilities and Aerodrome
- Environment Management and Compliance

Technical Services:

- Executive Director Technical Services
- P M U
- Technical Support
- Property Services

Sanitation:

- Manager Sanitation
- Waste Water Treatment Works
- Sewer Network
- Technical support Service

Roads:

- Manager Roads and Stormwater
- Roads and Stormwater

Water:

- Manager Water
- Abstraction and Water Treatment Works
- Bulk Lines, Storage and Reticulation

Electrical Services Network and Bulk:

- Electrical Reticulation
- Electrical Bulk Services

2. that the following be noted and confirmed:

- 2.1 That Eskom tariff application increase of 9.4% while bulk purchases increase with 9.4%. It is therefore recommended that Council budget for an increase of 9.4%;
- 2.2 that provision of R433,566,173 has been made for possible irrecoverable debts on the understanding that strict legal measures will continue to be implemented to curb losses and non-payment for services;
- 2.3 that it be noted that the total provision for irrecoverable debts will amount to R1,265,475,636 being 62.28% of outstanding debtors of R2,031,805,135 as at 29 February 2016;
- 2.4 that provision was made for a Human Resource budget increase of 7.00% across the board with effect from 1 July

2016 and no provision was made for critical positions which amounts to R270,500,000;

2.5 that provision was made for a possible increase of 7.00% in the allowances of Councillors. Municipal Manager and Section 57 Employees (Directors);

2.6 that the amount of R229,575,000 from equitable share has been allocated as follows:

	R'000
2.7.1 Indigent	R 35,929
2.7.2 Operational Budget	R220,810
	R256,739

2.7 that capital items (furniture, machinery, tools, computers, etc.) up to R10,000 each, were provided for on the operational budget as inventory items, in line with the "GRAP-principles" and also for reasons of simplification of the budget;

3. that the tariff of charges, with reference to the under mentioned services, be amended in terms of Section 75A (as amended) of the Local Municipal Systems Act, 32 of 2000 (as amended), read with section 10(g)(7)(a) and (b) of the Local Government Transition Act, No. 209 of 1993 (as amended), with effect from 1 July 2016 and with regard to **Annexures F** be noted;

ANNEXURE " F "	Assessment Rates
ANNEXURE " F "	Water
ANNEXURE " F "	Sewerage
ANNEXURE " F "	Refuse Removal
ANNEXURE " F "	Electricity
ANNEXURE " F "	Other tariffs related to accounts
ANNEXURE " F "	Recreation resort
ANNEXURE " F "	Market services
ANNEXURE " F "	Spatial Planning
ANNEXURE " F "	Building Control Fees
ANNEXURE " F "	Fire Brigade services
ANNEXURE " F "	Rental: Cultural centre and Community Halls
ANNEXURE " F "	Rental: Community Halls around Lynnville & Schoongezicht
ANNEXURE " F "	Library Services
ANNEXURE " F "	Rental: Sports Facilities

ANNEXURE “ F”	Cemetery Tariffs
ANNEXURE “ F”	Parking Areas
ANNEXURE “ F”	Railway Services
ANNEXURE “ F”	MTREF & Payment Rate
ANNEXURE “ F”	Credit Control and Debt Collection By – law
ANNEXURE “ F”	Electricity By – law
ANNEXURE “ F”	Rates By – law

4. that the tariff for assessment rates be fixed and amended in terms of section 14(1) of the Municipal Property Rates Act, and section 75 (A)1)(a) of the Systems Act, as from 1 July 2016 and with regard to Annexure “F”;
5. that the assessment rates, which are to be levied in terms of (6) above, be payable in 12 equal monthly instalments;
6. that the execution/purchase of capital projects/items, as contained in the Capital budget be approved in terms of section 19 of the Municipal Finance Management Act ,No 56 of 2003 as per Annexure “E”;
7. that the council enforce the credit control policy to improve its payment rate levels and also strive to manage expenditure;
8. that reports regarding grants spending be submitted to the relevant National and Provincial Departments in accordance with the Act and associated regulations;
9. that both the capital and operational budgets be presented to the relevant National and Provincial Departments as per the Municipal Finance Management Act (Act No. 56 of 2003);
13. that the draft budget framework as required by the Municipal Finance Management Act (Act No. 56 of 2003) Section 17(3) as amended per budget tables and supporting tables be approved for public consultation;
14. that the Draft budget for 2016/207 be place on the municipal website after being approved;
15. that the local community be invited to submit representations on the draft budget in terms of S22 (a; ii) of the Municipal Finance Management Act, Act No. 56 of 2003 (as amended) and Section 21 of the Municipal Systems Act, Act No. 32 of 2000 (as amended);

16. that note be taken of paragraph 4.8 of the Municipal Finance Management Act, Act 56 of 2003 (as amended) circular 58 and its recommendation be implemented in terms of section 167 of the MFMA;
16. that the capital budget per source of funding is as follows; and

CAPITAL BUDGET BY SOURCE OF FUNDING

<u>CAPITAL PROGRAM AS PER IDP</u>	<u>R'000</u>
Nkangala District Municipality (NDM)	24,267
Municipal Infrastructure Grant (MIG)	114,548
DoE	14,464
Regional Bulk Infra Grant	55,880
NDPG	10,000
TOTAL CAPITAL PROGRAM	219,159

20. that the capital budget per category is as follows:

Emalahleni Local municipality capital budget 2016/2017 – 2018/2019

DIRECTORATE	PROJECT DESCRIPTION	SOURCE OF FUNDING	BUDGET 2015/16	BUDGET 2016/17	BUDGET 2017/18	TOTAL BUDGET FOR MTREF PERIOD
TECHNICAL DEPARTMENT						
1080/05	Demand Side Management	DSM	-	-	-	-
TOTAL DEMAND SIDE GRANT FUNDING			0	0	0	0
1080/05	Electricity Network	EP (Eskom) IN-KIND		1 464 000	1 538 000	3 002 000
TOTAL FUNDING (ESKOM)			0	1 464 000	1 538 000	3 002 000
	Electrification of houses	INEP	20 772 000	13 000 000	980 000	
TOTAL GRANT (MUNICIPAL)		INEPG	20 772 000	13 000 000	980 000	
1040/30	- Klarinet Township Development and Upgrading and Refurbishment of Waste Water treatment plant (WWTP)	MIG	25 908 450	30 000 000	30 000 000	85 908 450
1060/10	- Klipspruit – 15MI – 30MI	MIG	30 000 000	45 854 150	47 321 800	123 175 950
	- Empumelelweni bulk outfall sewerline and pump station	MIG	17 000 000			17 000 000
	- Refurbishment of Ferrobank WWTP	MIG	20 000 000			20 000 000

	- Refurbishment and Upgrading Naupoort WWTP	MIG	11 000 000			11 000 000
	- Refurbishment of Riverview WWTP	MIG	6 097 750			6 097 750
	- Sewer Reticulation	MIG		8 694 000	14 035 000	22 729 000
1070/15	Water Reticulation	MIG		30 000 000	30 000 000	60 000 000
TOTAL FUNDING		MIG	110 006 200	114 548 150	121 356 800	345 911 150
1065/10	- Reconstruction of damaged roads	NDM	10 000 000	7 960 000	7 960 000	25 920 000
	- Replacement of AC pipes	NDM		6 000 000	6 620 000	12 620 000
1070/15	- Engineering master plans	NDM	4 014 172			4 014 172
TOTAL NKANGALA DISTRICT FUNDING		NDM	14 014 172	13 960 000	14 580 000	42 554 172
1070/15	Non motorised transport water infrastructure	NDPG	5 000 000	10 000 000	10 000 000	25 000 000
TOTAL FUNDING		NDPG	5 000 000	10 000 000	10 000 000	25 000 000
1035/25	New Servers	Own Revenue	2 200 000			2 200 000
TOTAL OWN FUNDING			2 200 000	0	0	2 200 000
1070/15	Regional bulk water infrastructure	RBIG	49 050 000	55 880 000	18 158 000	123 088 000
TOTAL FUNDING			49 050 000	55 880 000	18 158 000	123 088 000
MPR017	Emalahleni Water Scheme					
TOTAL CAPITAL			201 042 372	208 852 150	166 612 800	541 755 322

Municipal annual budgets and MTREF & supporting tables

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national treasury

Department:
National Treasury
REPUBLIC OF SOUTH AFRICA

Contact details:

Elsabé Rossouw

National Treasury

Tel: (012) 315-5534

Electronic submissions:

lgdocuments@treasury.gov.za

Preparation Instructions

Municipality Name:

CFO Name:

Tel:

Fax:

E-Mail:

Budget for MTREF starting:

Budget Year: 2016/17

Does this municipality have Entities?

If YES: Identify type of report:

Name Votes & Sub-Votes

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Organisational Structure Votes	Complete Votes & Sub-Votes	Select Org. Structure
Vote 01 - Executive And Council	Executive And Council	
Vote 02 - Finance	01.1 Mayor's Office	01.1 - Mayor's Office
Vote 03 - Administration And	01.2 Mayoral Committee	01.2 - Mayoral Committee
Vote 04 - Planning & Develop	01.3 Speaker	01.3 - Speaker
Vote 05 - Health	01.4 Council General Expenditure	01.4 - Council General Expenditure
Vote 06 - Community & Soci	01.5 Municipal Manager	01.5 - Municipal Manager
Vote 07 - Housing	01.6 Community Partisipation & Commun	01.6 - Community Partisipation & Communication
Vote 08 - Public Safety	01.7 Internal Auditing	01.7 - Internal Auditing
Vote 09 - Sport & Recreation	01.8 P M S And I D P	01.8 - P M S And I D P
Vote 10 - Environment Prote	01.9 L E D & Marketing	01.9 - L E D & Marketing
Vote 11 - Waste Managemen	01.10 P M U	01.10 - P M U
Vote 12 - Waste Water Man	01.11 Expenses Mayors - Office	01.11 - Expenses Mayors - Office
Vote 13 - Water	01.12 Members Of Mayoral Committee (mm	01.12 - Members Of Mayoral Committee (mmc's)
Vote 14 - Electricity Distribut	01.13 Administration Speaker	01.13 - Administration Speaker
Vote 15 - Other	01.14 Council General	01.14 - Council General
	01.15 Municipal Manager	01.15 - Municipal Manager
	01.16 Chief Operations Manager	01.16 - Chief Operations Manager
	01.17 Chief Internal Auditor	01.17 - Chief Internal Auditor
	01.18 Chief Risk Officer	01.18 - Chief Risk Officer
	01.19 Director Regional Services	01.19 - Director Regional Services
	01.20 Director Strategic Executive Services	01.20 - Director Strategic Executive Services
	01.21 Manager Gender Relations_& Devel	01.21 - Manager Gender Relations_& Development
	01.22 Manager Strategic Planning & Monit	01.22 - Manager Strategic Planning & Monitoring
	Vote Finance	
	02.1 Finance Administration	02.1 - Finance Administration
	02.2 Finance Expenditure And Risk Mana	02.2 - Finance Expenditure And Risk Management
	02.3 Finance Income	02.3 - Finance Income
	02.4 Stores And Asset Management	02.4 - Stores And Asset Management
	02.5 Property Rates & Grants	02.5 - Property Rates & Grants
	02.6 Cfo Administration	02.6 - Cfo Administration
	02.7 Fleet	02.7 - Fleet
	02.8 Expenditure	02.8 - Expenditure
	02.9 Supply Chain Management (scm)	02.9 - Supply Chain Management (scm)
	02.10 Revenue Management	02.10 - Revenue Management
	02.11 Assesment Rates & Taxes	02.11 - Assesment Rates & Taxes
	02.12 Market	02.12 - Market
	02.13 Budget & Treasury	02.13 - Budget & Treasury
	02.14 Financial Management	02.14 - Financial Management
	02.15 Stores & Asset Management	02.15 - Stores & Asset Management
	02.16 Fleet	02.16 - Fleet
	Vote Administration And Resource Management	
	03.1 Executive Director Corporate Service	03.1 - Executive Director Corporate Service
	03.2 Department Administration & Auxilli	03.2 - Department Administration & Auxilliaries
	03.3 Department Human Resource Manag	03.3 - Department Human Resource Management
	03.4 Department Legal Services	03.4 - Department Legal Services
	03.5 Department Information Technology	03.5 - Department Information Technology
	03.6 Administration	03.6 - Administration
	03.7 Human Resources	03.7 - Human Resources
	03.8 Information Technology	03.8 - Information Technology
	03.9 Property Services	03.9 - Property Services
	Vote Planning & Development	
	04.1 Executive Director Development Plan	04.1 - Executive Director Development Planning
	04.2 Department Spatial Planning	04.2 - Department Spatial Planning
	04.3 Building Control	04.3 - Building Control
	04.4 Department Economic Planning & To	04.4 - Department Economic Planning & Tourism
	04.5 Department Properties	04.5 - Department Properties
	04.6 Department Human Settlement	04.6 - Department Human Settlement
	04.7 Spatial Planning	04.7 - Spatial Planning
	04.8 Land Use Management	04.8 - Land Use Management
	04.9 Administration - Planning & Develop	04.9 - Administration - Planning & Development
	Vote Health	
	05.1 Department Social Services	05.1 - Department Social Services
	05.2 Primary Health Care Clinics	05.2 - Primary Health Care Clinics
	Vote Community & Social Services	
	06.1 Executive Director Community Servi	06.1 - Executive Director Community Services
	06.2 Libraries	06.2 - Libraries
	06.3 Cultural Centre	06.3 - Cultural Centre
	06.4 Community Halls	06.4 - Community Halls
	06.5 Libraries	06.5 - Libraries
	06.6 Cemeteries	06.6 - Cemeteries

Organisational Structure Votes	Complete Votes & Sub-Votes	Select Org. Structure
	Vote Housing	
07.1	Housing	07.1 - Housing
	Vote Public Safety	
08.1	Depart Registration-licensing&pub T	08.1 - Depart Registration-licensing&pub Transp
08.2	Department Traffic & Security	08.2 - Department Traffic & Security
08.3	Depart Fire-rescue & Disaster Manag	08.3 - Depart Fire-rescue & Disaster Management
08.4	Administration - Public Safety	08.4 - Administration - Public Safety
08.5	Licensing	08.5 - Licensing
08.6	Traffic	08.6 - Traffic
08.7	Law Enforcement	08.7 - Law Enforcement
08.8	Security	08.8 - Security
08.9	Fire Services	08.9 - Fire Services
08.10	Disaster Management	08.10 - Disaster Management
	Vote Sport & Recreation	
09.1	Department Sport-recreation-arts&cu	09.1 - Department Sport-recreation-arts&culture
09.2	Parks And Recreation	09.2 - Parks And Recreation
09.3	Sport	09.3 - Sport
	Vote Environment Protection/management	
10.1	Executive Director Environment Mgn	10.1 - Executive Director Environment Mgmt
10.2	Depar Parks-cemeteries-open Space	10.2 - Depar Parks-cemeteries-open Space&sports
10.3	Department Environment Managemen	10.3 - Department Environment Management & Comp
10.4	Environmental Management	10.4 - Environmental Management
	Vote Waste Management	
11.1	Department Waste Management	11.1 - Department Waste Management
11.2	Solid Waste	11.2 - Solid Waste
	Vote Waste Water Management	
12.1	Manager Sanitation	12.1 - Manager Sanitation
12.2	Waste Water Treatment Work	12.2 - Waste Water Treatment Work
12.3	Sewer Network	12.3 - Sewer Network
12.4	Technical Support Service	12.4 - Technical Support Service
12.5	Sewerage Purification	12.5 - Sewerage Purification
12.6	Sewerage Network	12.6 - Sewerage Network
	Vote Water	
13.1	Manager Water	13.1 - Manager Water
13.2	Abstraction & Water Treatment Work	13.2 - Abstraction & Water Treatment Works
13.3	Bulk Lines-storage & Reticulation	13.3 - Bulk Lines-storage & Reticulation
13.4	Water Purification/storage	13.4 - Water Purification/storage
13.5	Water Network/distribution	13.5 - Water Network/distribution
13.6	Administration - Water	13.6 - Administration - Water
	Vote Electricity Distribution	
14.1	Exeutive Director Technical Services	14.1 - Exeutive Director Technical Services
14.2	Project Management Unit (pmu)	14.2 - Project Management Unit (pmu)
14.3	Technical Support	14.3 - Technical Support
14.4	Electrical Reticulation	14.4 - Electrical Reticulation
14.5	Electrical Bulk Services	14.5 - Electrical Bulk Services
14.6	Electricity Distribution	14.6 - Electricity Distribution
14.7	Street Lighting	14.7 - Street Lighting
14.8	Administration - Electricity	14.8 - Administration - Electricity
	Vote Other	
15.1	Property Services	15.1 - Property Services
15.2	Manager Roads & Stormwater	15.2 - Manager Roads & Stormwater
15.3	Roads & Stormwater	15.3 - Roads & Stormwater
15.4	Roads & Stormwater	15.4 - Roads & Stormwater
15.5	Recreational Resort	15.5 - Recreational Resort
15.6	Nature Reserve	15.6 - Nature Reserve
15.7	Market	15.7 - Market
15.8	Aerodrome	15.8 - Aerodrome
15.9	Building Control	15.9 - Building Control
15.10	Property Services	15.10 - Property Services

MP312 Emalahleni (Mp) - Contact Information**A. GENERAL INFORMATION****Municipality** MP312 Emalahleni (Mp)**Grade** 03*1 Grade in terms of the Remuneration of Public Office Bez***Province** MP Mpumalanga**Web Address** www.emalahleni.gov.za**e-mail Address** admin@emalahleni.gov.za**B. CONTACT INFORMATION****Postal address:**

P.O. Box 03

City / Town EMALAHLENI**Postal Code** 1035**Street address****Building** 4858**Name** CNR ARRAS & MANDELA**City / Town** EMALAHLENI**Postal Code** 1035**General Contacts****number** 013 690 6911**Fax number** 013 690 6207**C. POLITICAL LEADERSHIP****Speaker:****Name** AD MKHWANAZI**number** 013 690 6449**Cell number** 013 690 6449**Fax number** 013 690 6430**E-mail address** mkhwanazid@emalahleni.gov.za**Secretary/PA to the Speaker:****Name****number****Cell number****Fax number****E-mail address****Mayor/Executive Mayor:****Name** CLLR SALOME SITHOLE**number** 013 690 6234**Cell number** 013 690 6430**Fax number** 013 690 6430**E-mail address** sitholes@emalahleni.gov.za**Secretary/PA to the Mayor/Executive Mayor:****Name****number****Cell number****Fax number****E-mail address****Deputy Mayor/Executive Mayor:****Name****number****Cell number****Fax number****E-mail address****Secretary/PA to the Deputy Mayor/Executive Mayor:****Name****number****Cell number****Fax number****E-mail address**

D. MANAGEMENT LEADERSHIP		
Manager:		Secretary/PA to the Municipal Manager:
Name	T VAN VUUREN	Name
number	013 690 6208	number
Cell number	013 690 6208	Cell number
Fax number	013 690 6479	Fax number
E-mail address	maiselah@emalahleni.gov.za	E-mail address
Chief Financial Officer		Secretary/PA to the Chief Financial Officer
Name	acting LA MAKGALE	Name
number	013 690 6241	number
Cell number	082 491 8936	Cell number
Fax number	013 690 6207	Fax number
E-mail address	makgalela@emalahleni.gov.za	E-mail address
information		
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number	013 690 6246	
Cell number	013 690 6207	
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information		
Name		
number		
Cell number		
Fax number		
E-mail address		
information		
Name		
number		
Cell number		
Fax number		
E-mail address		

MP312 Emalahleni (Mp) - Table A1 Budget Summary

Description	2012/13	2013/14	2014/15	Current Year 2015/16				2016/17 Medium Term Revenue & Expenditure Framework		
	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2016/17	Budget Year +1 2017/18	Budget Year +2 2018/19
R thousands										
Financial Performance										
Property rates	231 681	277 679	334 165	363 170	347 907	347 907	271 019	384 120	407 167	431 597
Service charges	958 846	1 103 297	1 168 455	1 871 318	1 448 239	1 448 239	970 341	1 770 234	1 899 124	2 037 561
Investment revenue	3 746	2 196	1 648	1 001	596	596	410	707	749	794
Transfers recognised - operational	189 231	194 765	234 560	239 448	245 780	245 780	236 694	268 311	298 441	327 287
Other own revenue	88 112	125 176	183 308	151 675	272 849	272 849	169 996	192 991	205 401	218 621
Total Revenue (excluding capital transfers and contributions)	1 471 616	1 703 113	1 922 135	2 626 610	2 315 371	2 315 371	1 648 461	2 616 363	2 810 882	3 015 861
Employee costs	338 542	408 723	478 803	571 167	589 421	589 421	427 410	649 768	695 307	743 980
Remuneration of councillors	17 625	18 988	20 086	20 940	20 155	20 155	17 847	24 972	26 720	28 590
Depreciation & asset impairment	164 806	151 403	167 533	165 000	164 998	164 998		167 500	167 500	167 500
Finance charges	24 602	75 177	135 694	81 497	70 750	70 750	8 759	72 718	32 215	25 308
Materials and bulk purchases	682 159	1 353 115	894 773	1 025 966	1 002 286	1 002 286	408 116	1 081 320	1 161 101	1 246 967
Transfers and grants	24 290	16 147	22 418	35 929	24 079	24 079	14 309	35 929	37 367	38 861
Other expenditure	359 360	390 413	538 088	481 290	393 258	393 258	128 912	665 682	647 367	683 067
Total Expenditure	1 611 384	2 413 966	2 257 395	2 381 789	2 264 948	2 264 948	1 005 353	2 697 889	2 767 577	2 934 274
Surplus/(Deficit)	(139 768)	(710 852)	(335 260)	244 821	50 423	50 423	643 108	(81 526)	43 305	81 587
Transfers recognised - capital	162 296	180 287	154 327	198 842	204 829	204 829	60 975	219 159	165 493	173 400
Contributions recognised - capital & contributed assets	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers & contributions	22 527	(530 565)	(180 933)	443 663	255 252	255 252	704 084	137 633	208 798	254 987
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	22 527	(530 565)	(180 933)	443 663	255 252	255 252	704 084	137 633	208 798	254 987
Capital expenditure & funds sources										
Capital expenditure	79 319	72 063	147 266	203 042	291 899	291 899	79 203	219 159	165 333	173 400
Transfers recognised - capital	76 211	77 708	137 621	193 842	193 842	193 842	71 615	219 159	165 333	173 400
Public contributions & donations	59	-	-	-	60 428	60 428	2 001	-	-	-
Borrowing	-	30	3 693	-	15 893	15 893	3 002	-	-	-
Internally generated funds	3 050	(5 675)	5 951	9 200	21 736	21 736	2 585	-	-	-
Total sources of capital funds	79 319	72 063	147 266	203 042	291 899	291 899	79 203	219 159	165 333	173 400
Financial position										
Total current assets	372 473	623 415	695 960	1 024 925	1 024 925	1 024 925	949 972	1 848 629	1 991 035	2 085 542
Total non current assets	2 194 529	2 269 361	2 274 007	2 160 840	2 160 840	2 160 840	2 109 710	2 581 168	2 577 010	2 583 120
Total current liabilities	422 727	987 929	1 800 181	985 955	985 955	985 955	1 688 724	1 618 497	1 581 038	1 537 353
Total non current liabilities	339 126	328 935	396 589	382 649	382 649	382 649	418 161	410 102	430 786	452 818
Community wealth/Equity	1 805 149	1 575 912	773 196	1 817 161	1 817 161	1 817 161	952 797	2 401 199	2 556 222	2 678 491
Cash flows										
Net cash from (used) operating	250 586	170 324	240 984	644 898	770 452	770 452	770 452	239 235	243 910	265 415
Net cash from (used) investing	(174 993)	(206 351)	(155 599)	(289 920)	(289 920)	(289 920)	(289 920)	(219 159)	(165 333)	(173 400)
Net cash from (used) financing	(19 587)	9 045	(36 234)	(436 754)	(415 958)	(415 958)	(415 958)	1 606	684	2 032
Cash/cash equivalents at the year end	86 467	(64 912)	14 757	(138 749)	7 600	7 600	7 600	10 005	89 266	183 313
Cash backing/surplus reconciliation										
Cash and investments available	30 037	8 311	14 757	15 020	15 020	15 020	15 000	8 428	8 428	8 428
Application of cash and investments	6 391	411 632	1 031 464	3 938	16 973	16 973	520 604	5 639	(269 505)	(424 064)
Balance - surplus (shortfall)	23 646	(403 321)	(1 016 708)	11 082	(1 953)	(1 953)	(505 604)	2 789	277 933	432 492
Asset management										
Asset register summary (WDV)	3 857 102	2 821	2 720	6 883	6 883	6 883	2 570 548	2 570 548	2 566 390	2 572 500
Depreciation & asset impairment	164 806	151 403	167 533	165 000	164 998	164 998	167 500	167 500	167 500	167 500
Renewal of Existing Assets	7 450	15 796	59 450	-	-	-	-	-	-	-
Repairs and Maintenance	110 671	148 015	177 735	131 869	130 689	130 689	131 869	131 869	137 144	142 630
Free services										
Cost of Free Basic Services provided	-	-	-	-	-	-	-	-	-	-
Revenue cost of free services provided	-	-	-	-	-	-	-	-	-	-
Households below minimum service level										
Water:	-	-	-	-	-	-	14	14	14	14
Sanitation/sewerage:	-	-	-	-	-	-	3	3	3	3
Energy:	-	-	-	-	-	-	-	-	-	-
Refuse:	-	-	-	-	-	-	10	10	10	10

MP312 Emalahleni (Mp) - Table A2 Budgeted Financial Performance (revenue and expenditure by standard classification)

Standard Classification Description	Ref	2012/13	2013/14	2014/15	Current Year 2015/16			2016/17 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2016/17	Budget Year +1 2017/18	Budget Year +2 2018/19
R thousand	1									
Revenue - Standard										
<i>Governance and administration</i>		467 051	527 522	618 212	678 745	675 683	675 683	741 437	801 499	861 228
Executive and council		2 531	2 869	6 259	6	16	16	14	15	16
Budget and treasury office		462 011	522 880	610 317	676 845	667 404	667 404	740 167	800 154	859 802
Corporate services		2 509	1 773	1 636	1 893	8 262	8 262	1 255	1 330	1 410
<i>Community and public safety</i>		38 030	43 335	61 601	29 344	64 929	64 929	30 603	34 262	34 251
Community and social services		2 959	2 560	6 832	90	75	75	633	671	711
Sport and recreation		4 638	600	7 488	353	1 123	1 123	1 130	1 197	1 269
Public safety		22 435	34 126	43 334	28 901	23 731	23 731	28 720	32 243	32 270
Housing		2 405	4 172	3 147	-	-	-	-	-	-
Health		5 593	1 876	800	-	40 000	40 000	120	150	-
<i>Economic and environmental services</i>		72 449	75 327	51 314	56 942	132 836	132 836	59 869	40 254	114 847
Planning and development		8 185	10 341	14 857	45 830	119 733	119 733	22 506	22 453	23 153
Road transport		64 230	64 879	36 397	10 071	10 717	10 717	32 727	15 045	81 867
Environmental protection		34	107	60	1 041	2 386	2 386	4 635	2 756	9 827
<i>Trading services</i>		1 051 677	1 232 240	1 339 337	2 060 422	1 646 752	1 646 752	2 003 614	2 100 360	2 178 936
Electricity		635 671	702 952	760 873	1 346 637	1 225 553	1 225 553	1 196 795	1 279 292	1 399 424
Water		231 125	304 212	295 493	416 476	125 700	125 700	443 448	443 159	459 091
Waste water management		118 696	151 777	209 535	217 211	211 544	211 544	260 856	269 244	185 818
Waste management		66 184	73 299	73 435	80 099	83 955	83 955	102 515	108 665	134 603
<i>Other</i>	4	4 705	4 977	5 998	-	-	-	-	-	-
Total Revenue - Standard	2	1 633 911	1 883 401	2 076 462	2 825 452	2 520 200	2 520 200	2 835 522	2 976 375	3 189 261
Expenditure - Standard										
<i>Governance and administration</i>		251 251	330 122	416 438	361 021	341 683	341 683	443 394	455 903	482 261
Executive and council		72 699	138 695	113 196	86 060	90 896	90 896	117 590	120 777	127 981
Budget and treasury office		143 524	155 819	237 048	222 420	205 053	205 053	271 535	277 705	293 508
Corporate services		35 027	35 607	66 194	52 541	45 734	45 734	54 269	57 421	60 772
<i>Community and public safety</i>		123 989	168 905	231 753	147 320	144 976	144 976	157 058	167 107	177 659
Community and social services		16 742	21 600	23 214	18 093	16 753	16 753	18 528	19 750	21 057
Sport and recreation		18 717	23 100	25 695	13 267	17 009	17 009	19 321	20 656	22 084
Public safety		64 952	99 995	161 974	106 907	106 399	106 399	114 222	121 367	128 996
Housing		8 659	8 127	11 919	-	-	-	-	-	-
Health		14 921	16 082	8 952	9 053	4 814	4 814	4 987	5 333	5 522
<i>Economic and environmental services</i>		115 776	104 905	44 876	159 911	150 222	150 222	151 190	157 039	164 046
Planning and development		44 794	59 990	34 463	59 566	58 273	58 273	56 673	58 796	61 834
Road transport		67 420	41 428	7 747	58 135	57 698	57 698	60 152	61 892	63 740
Environmental protection		3 562	3 487	2 666	42 209	34 251	34 251	34 365	36 351	38 472
<i>Trading services</i>		1 110 843	1 798 919	1 552 591	1 713 538	1 628 067	1 628 067	1 946 247	1 987 528	2 110 307
Electricity		733 195	1 394 047	1 040 897	1 216 678	1 169 072	1 169 072	1 367 105	1 394 774	1 486 929
Water		208 293	226 816	295 989	283 338	254 317	254 317	329 226	335 701	352 349
Waste water management		95 205	99 939	119 525	123 171	127 772	127 772	150 190	154 034	161 902
Waste management		74 150	78 116	96 180	90 352	76 907	76 907	99 726	103 019	109 128
<i>Other</i>	4	9 525	11 178	11 738	-	-	-	-	-	-
Total Expenditure - Standard	3	1 611 384	2 414 029	2 257 395	2 381 789	2 264 948	2 264 948	2 697 889	2 767 577	2 934 274
Surplus/(Deficit) for the year		22 527	(530 628)	(180 933)	443 663	255 252	255 252	137 633	208 798	254 987

References

1. Government Finance Statistics Functions and Sub-functions are standardised to assist the compilation of national and international accounts for comparison purposes

2. Total Revenue by standard classification must reconcile to Total Operating Revenue shown in Budgeted Financial Performance (revenue and expenditure)

3. Total Expenditure by Standard Classification must reconcile to Total Operating Expenditure shown in Budgeted Financial Performance (revenue and expenditure)

4. All amounts must be classified under a standard classification (modified GFS). The GFS function 'Other' is only for Abattoirs, Air Transport, Markets and Tourism - and if used must be supported by footnotes. Nothing else may be placed under 'Other'. Assign associate share to relevant classification

MP312 Emalaheni (Mp) - Table A2 Budgeted Financial Performance (revenue and expenditure by standard classification)

Standard Classification Description	Ref	2012/13	2013/14	2014/15	Current Year 2015/16			2016/17 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2016/17	Budget Year +1 2017/18	Budget Year +2 2018/19
R thousand	1									
Revenue - Standard										
Municipal governance and administration		467 051	527 522	618 212	676 745	675 683	675 683	741 437	801 499	861 228
Executive and council		2 531	2 869	6 268	6	16	16	14	15	16
Mayor and Council		71	11	94	6	16	16	14	15	16
Municipal Manager		2 460	2 858	6 165	-	-	-	-	-	-
Budget and treasury office		462 011	522 880	610 317	676 845	667 404	667 404	740 167	800 154	859 892
Corporate services		7 509	1 773	1 636	1 893	8 262	8 262	1 255	1 330	1 410
Human Resources		2 499	872	845	1 893	5 545	5 545	1 130	1 198	1 270
Information Technology		10	901	791	-	32	32	28	29	31
Property Services		-	-	-	1	2 685	2 685	97	103	109
Other Admin		-	-	-	-	-	-	-	-	-
Community and public safety		38 030	43 335	61 601	29 344	64 929	64 929	30 603	34 262	34 251
Community and social services		2 959	2 560	6 832	90	75	75	633	671	711
Libraries and Archives		-	-	-	73	39	39	582	617	654
Museums & Art Galleries etc		-	-	-	-	-	-	-	-	-
Community halls and Facilities		1 465	133	5 266	-	-	-	-	-	-
Cemeteries & Crematoriums		1 018	588	1 225	-	-	-	-	-	-
Child Care		-	-	-	-	-	-	-	-	-
Aged Care		-	-	-	-	-	-	-	-	-
Other Community		74	1 618	64	17	36	36	51	54	57
Other Social		402	221	276	-	-	-	-	-	-
Sport and recreation		4 638	600	7 488	353	1 123	1 123	1 130	1 197	1 269
Public safety		22 435	34 126	43 334	28 901	23 731	23 731	28 720	32 243	32 270
Police		-	-	-	2 022	17 274	17 274	4 095	4 340	4 601
Fire		417	2 326	3 732	-	-	-	-	-	-
Civil Defence		85	-	-	-	-	-	-	-	-
Street Lighting		-	-	-	-	-	-	-	-	-
Other		21 933	31 800	39 602	26 879	6 457	6 457	24 626	27 903	27 669
Housing		2 405	4 172	3 147	-	-	-	-	-	-
Health		5 593	1 876	800	-	40 000	40 000	120	150	-
Clinics		5 593	1 876	800	-	-	-	-	-	-
Ambulance		-	-	-	-	40 000	40 000	120	150	-
Other		-	-	-	-	-	-	-	-	-
Economic and environmental services		72 449	75 327	51 314	56 942	132 836	132 836	59 869	40 254	114 847
Planning and development		8 185	10 341	14 857	45 830	119 733	119 733	22 506	22 453	23 153
Economic Development/Planning		125	-	-	43 273	114 262	114 262	19 174	18 920	19 409
Town Planning/Building enforcement		5 854	7 885	9 130	2 557	5 471	5 471	3 332	3 532	3 744
Licensing & Regulation		2 206	2 456	5 727	-	-	-	-	-	-
Road transport		64 230	64 879	36 397	10 071	10 717	10 717	32 727	15 045	81 867
Roads		64 230	64 879	36 397	10 071	10 717	10 717	32 727	15 045	81 867
Public Buses		-	-	-	-	-	-	-	-	-
Parking Garages		-	-	-	-	-	-	-	-	-
Vehicle Licensing and Testing		-	-	-	-	-	-	-	-	-
Other		-	-	-	-	-	-	-	-	-
Environmental protection		34	107	60	1 041	2 386	2 386	4 635	2 756	9 827
Pollution Control		-	-	-	-	-	-	-	-	-
Biodiversity & Landscape		-	-	-	1 041	2 386	2 386	4 635	2 756	9 827
Other		34	107	60	-	-	-	-	-	-
Trading services		1 051 677	1 232 240	1 339 337	2 060 422	1 646 752	1 646 752	2 003 614	2 100 360	2 178 936
Electricity		635 671	702 952	760 873	1 346 637	1 225 553	1 225 553	1 196 795	1 279 292	1 399 424
Electricity Distribution		635 671	702 952	760 873	1 346 637	1 225 553	1 225 553	1 196 795	1 279 292	1 399 424
Electricity Generation		-	-	-	-	-	-	-	-	-
Water		231 125	304 212	295 493	416 476	125 700	125 700	443 448	443 159	459 091
Water Distribution		228 530	304 206	293 822	416 471	125 698	125 698	443 448	443 159	459 091
Water Storage		2 596	6	1 671	4	2	2	-	-	-
Waste water management		118 696	151 777	209 535	217 211	211 544	211 544	260 856	269 244	185 818
Sewerage		118 696	151 777	209 535	217 211	211 544	211 544	260 856	269 244	185 818
Storm Water Management		-	-	-	-	-	-	-	-	-
Public Toilets		-	-	-	-	-	-	-	-	-
Waste management		66 184	73 299	73 435	80 099	83 955	83 955	102 515	108 665	134 603
Solid Waste		66 184	73 299	73 435	80 099	83 955	83 955	102 515	108 665	134 603
Other		4 705	4 977	5 998	-	-	-	-	-	-
Air Transport		158	171	185	-	-	-	-	-	-
Abattoirs		-	-	-	-	-	-	-	-	-
Tourism		1 744	1 534	2 878	-	-	-	-	-	-
Forestry		-	-	-	-	-	-	-	-	-
Markets		2 804	3 273	2 936	-	-	-	-	-	-
Total Revenue - Standard	2	1 533 911	1 883 401	2 078 462	2 825 452	2 520 200	2 520 200	2 835 522	2 976 375	3 189 261

MP312 Emalahleni (Mp) - Table A2 Budgeted Financial Performance (revenue and expenditure by standard classification)

Standard Classification Description	Ref	2012/13	2013/14	2014/15	Current Year 2015/16			2016/17 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2016/17	Budget Year +1 2017/18	Budget Year +2 2018/19
R thousand	I									
Expenditure - Standard										
Municipal governance and administration		251 251	330 122	416 438	361 021	341 683	341 683	443 394	455 903	482 261
Executive and council		72 699	138 695	113 196	86 060	90 896	90 896	117 590	120 777	127 981
Mayor and Council		63 016	122 824	92 232	70 001	66 484	66 484	89 585	90 893	96 089
Municipal Manager		9 683	15 872	20 963	16 060	24 412	24 412	28 004	29 884	31 892
Budget and treasury office		143 524	155 819	237 048	222 420	205 053	205 053	271 534	277 705	293 508
Corporate services		35 027	35 607	66 194	52 541	45 734	45 734	54 269	57 421	60 772
Human Resources		26 366	25 322	56 449	13 385	13 373	13 373	16 892	17 703	18 777
Information Technology		8 661	10 286	9 745	15 856	11 737	11 737	16 588	17 434	18 329
Property Services		-	-	-	-	-	-	-	-	-
Other Admin		-	-	-	23 300	20 623	20 623	20 989	22 284	23 666
Community and public safety		123 989	168 905	231 753	147 320	144 976	144 976	157 058	167 107	177 659
Community and social services		16 742	21 600	23 214	18 093	16 753	16 753	18 528	19 750	21 057
Libraries and Archives		-	-	-	12 485	11 980	11 980	12 702	13 545	14 446
Museums & Art Galleries etc		-	-	-	-	-	-	-	-	-
Community halls and Facilities		110	168	360	-	-	-	-	-	-
Cemeteries & Crematoriums		2 033	2 557	2 809	-	-	-	-	-	-
Child Care		-	-	-	-	-	-	-	-	-
Aged Care		-	-	-	-	-	-	-	-	-
Other Community		6 752	9 786	8 239	5 608	4 774	4 774	5 826	6 205	6 611
Other Social		7 846	9 089	11 806	-	-	-	-	-	-
Sport and recreation		18 717	23 100	25 695	13 267	17 009	17 009	19 321	20 656	22 084
Public safety		64 952	99 995	161 974	106 907	106 399	106 399	114 222	121 367	128 995
Police		-	-	-	60 380	53 896	53 896	58 709	62 150	65 822
Fire		18 613	22 261	25 000	-	-	-	-	-	-
Civil Defence		17 561	41 725	80 763	-	-	-	-	-	-
Street Lighting		-	-	-	-	-	-	-	-	-
Other		28 776	36 010	56 211	46 527	52 503	52 503	55 513	59 217	63 175
Housing		8 659	8 127	11 919	-	-	-	-	-	-
Health		14 921	16 082	8 952	9 053	4 814	4 814	4 987	5 333	5 522
Clinics		14 921	16 082	8 952	-	-	-	-	-	-
Ambulance		-	-	-	9 053	4 814	4 814	4 987	5 333	5 522
Other		-	-	-	-	-	-	-	-	-
Economic and environmental services		115 776	104 905	44 876	159 911	150 222	150 222	151 190	157 039	164 046
Planning and development		44 794	59 990	34 463	59 568	58 273	58 273	56 873	58 796	61 834
Economic Development/Planning		2 619	3 708	4 100	52 035	51 281	51 281	48 921	50 510	52 977
Town Planning/Building enforcement		39 632	53 471	27 470	7 531	6 991	6 991	7 752	8 286	8 856
Licensing & Regulation		2 543	2 812	2 893	-	-	-	-	-	-
Road transport		67 420	41 428	7 747	58 135	57 698	57 698	60 152	61 892	63 740
Roads		67 420	41 428	7 747	58 135	57 698	57 698	60 152	61 892	63 740
Public Buses		-	-	-	-	-	-	-	-	-
Parking Garages		-	-	-	-	-	-	-	-	-
Vehicle Licensing and Testing		-	-	-	-	-	-	-	-	-
Other		-	-	-	-	-	-	-	-	-
Environmental protection		3 562	3 487	2 666	42 209	34 251	34 251	34 365	36 351	38 472
Pollution Control		-	-	-	868	1 224	1 224	2 839	3 033	3 239
Biodiversity & Landscape		-	-	-	41 341	33 027	33 027	31 526	33 319	35 233
Other		3 562	3 487	2 666	-	-	-	-	-	-
Trading services		1 110 843	1 798 919	1 552 591	1 713 538	1 628 067	1 628 067	1 946 247	1 987 528	2 110 307
Electricity		733 195	1 394 047	1 040 897	1 216 678	1 169 072	1 169 072	1 367 105	1 394 774	1 486 929
Electricity Distribution		733 195	1 394 047	1 040 897	1 216 678	1 169 072	1 169 072	1 367 105	1 394 774	1 486 929
Electricity Generation		-	-	-	-	-	-	-	-	-
Water		208 293	226 816	295 989	283 338	254 317	254 317	329 226	335 701	352 348
Water Distribution		170 628	174 138	235 977	243 860	210 769	210 769	264 990	267 597	280 204
Water Storage		37 665	52 679	60 012	39 478	43 548	43 548	64 236	68 103	72 144
Waste water management		95 205	99 939	119 525	123 171	127 772	127 772	150 190	154 034	161 902
Sewerage		95 205	99 939	119 525	123 171	127 772	127 772	150 190	154 034	161 902
Storm Water Management		-	-	-	-	-	-	-	-	-
Public Toilets		-	-	-	-	-	-	-	-	-
Waste management		74 150	78 116	96 180	90 352	76 907	76 907	99 726	103 019	109 128
Solid Waste		74 150	78 116	96 180	90 352	76 907	76 907	99 726	103 019	109 128
Other		9 525	11 178	11 738	-	-	-	-	-	-
Air Transport		82	26	18	-	-	-	-	-	-
Abattoirs		-	-	-	-	-	-	-	-	-
Tourism		6 991	8 051	8 639	-	-	-	-	-	-
Forestry		-	-	-	-	-	-	-	-	-
Markets		2 453	3 102	3 181	-	-	-	-	-	-
Total Expenditure - Standard	3	1 811 384	2 414 029	2 257 395	2 381 789	2 264 948	2 264 948	2 697 889	2 767 577	2 934 274
Surplus/(Deficit) for the year		22 527	(530 628)	(180 933)	443 663	255 252	255 252	137 633	208 798	254 987

References

- Government Finance Statistics Functions and Sub-functions are standardised to assist national and international accounts and comparison
- Total Revenue by Standard Classification must reconcile to total operating revenue shown in Financial Performance (revenue and expenditure)
- Total Expenditure by Standard Classification must reconcile to total operating expenditure shown in Financial Performance (revenue and expenditure)
- All amounts must be classified under a Standard (modified GFS) classification. The GFS function 'Other' is only for Abattoirs, Air Transport, Markets and Tourism - and if used must be supported by footnotes. Nothing else may be placed under 'Other'. Assign associate share to relevant classification

check oprev balance
check opexp balance

MP312 Emalahleni (Mp) - Table A3 Budgeted Financial Performance (revenue and expenditure by municipal vote)

Vote Description		Ref	2012/13	2013/14	2014/15	Current Year 2015/16			2016/17 Medium Term Revenue & Expenditure Framework			
R thousand			Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2016/17	Budget Year +1 2017/18	Budget Year +2 2018/19	
Revenue by Vote			1									
Vote 01 - Executive And Council			2 531	2 869	6 259	6	16	16	14	15	16	
Vote 02 - Finance			462 011	522 880	610 317	676 845	667 404	667 404	740 167	800 154	859 802	
Vote 03 - Administration And Resource Management			2 509	1 773	1 636	1 893	8 262	8 262	1 255	1 330	1 410	
Vote 04 - Planning & Development			6 279	8 518	11 551	45 830	119 733	119 733	22 506	22 453	23 153	
Vote 05 - Health			5 593	1 876	800	-	40 000	40 000	120	150	-	
Vote 06 - Community & Social Services			2 959	2 560	6 832	90	75	75	633	671	711	
Vote 07 - Housing			2 405	4 172	3 147	-	-	-	-	-	-	
Vote 08 - Public Safety			22 435	34 126	43 334	28 901	23 731	23 731	28 720	32 243	32 270	
Vote 09 - Sport & Recreation			4 638	600	7 488	353	1 123	1 123	1 130	1 197	1 269	
Vote 10 - Environment Protection/management			34	107	60	1 041	2 386	2 386	4 635	2 756	9 827	
Vote 11 - Waste Management			66 184	73 299	73 435	80 099	83 955	83 955	102 515	108 665	134 603	
Vote 12 - Waste Water Management			118 696	151 777	209 535	217 211	211 544	211 544	260 856	269 244	185 818	
Vote 13 - Water			231 125	304 212	295 493	416 476	125 700	125 700	443 448	443 159	459 091	
Vote 14 - Electricity Distribution			635 671	702 952	760 873	1 346 636	1 225 549	1 225 549	1 196 786	1 279 281	1 399 413	
Vote 15 - Other			70 841	71 679	45 701	10 072	10 720	10 720	32 737	15 055	81 878	
Total Revenue by Vote			2	1 633 911	1 883 401	2 076 462	2 825 452	2 520 200	2 520 200	2 835 522	2 976 375	3 189 261
Expenditure by Vote to be appropriated			1									
Vote 01 - Executive And Council			72 699	138 695	113 196	86 060	90 896	90 896	117 590	120 777	127 981	
Vote 02 - Finance			143 524	155 819	237 048	222 420	205 053	205 053	271 535	277 705	293 508	
Vote 03 - Administration And Resource Management			35 027	35 607	66 194	52 541	45 734	45 734	54 269	57 421	60 772	
Vote 04 - Planning & Development			8 664	14 702	14 209	59 566	58 273	58 273	56 673	58 796	61 834	
Vote 05 - Health			14 921	16 082	8 952	9 053	4 814	4 814	4 987	5 333	5 522	
Vote 06 - Community & Social Services			16 742	21 600	23 214	18 093	16 753	16 753	18 528	19 750	21 057	
Vote 07 - Housing			8 659	8 127	11 919	-	-	-	-	-	-	
Vote 08 - Public Safety			64 952	99 995	161 974	106 907	106 399	106 399	114 222	121 367	128 996	
Vote 09 - Sport & Recreation			18 717	23 100	25 695	13 267	17 009	17 009	19 321	20 656	22 084	
Vote 10 - Environment Protection/management			3 562	3 487	2 666	42 209	34 251	34 251	34 365	36 351	38 472	
Vote 11 - Waste Management			74 150	78 116	96 180	90 352	76 907	76 907	99 726	103 019	109 128	
Vote 12 - Waste Water Management			95 205	99 939	119 525	123 171	127 772	127 772	150 190	154 034	161 902	
Vote 13 - Water			208 293	226 816	295 989	283 338	254 317	254 317	329 226	335 701	352 349	
Vote 14 - Electricity Distribution			733 195	1 394 047	1 040 897	1 162 957	1 115 386	1 115 386	1 312 523	1 339 230	1 430 363	
Vote 15 - Other			113 075	97 894	39 739	111 856	111 384	111 384	114 735	117 436	120 307	
Total Expenditure by Vote			2	1 611 384	2 414 029	2 257 395	2 381 789	2 264 948	2 264 948	2 697 889	2 767 577	2 934 274
Surplus/(Deficit) for the year			2	22 527	(530 628)	(180 933)	443 663	255 252	255 252	137 633	208 798	254 987

References

1. Insert 'Vote'; e.g. department, if different to standard classification structure
2. Must reconcile to Budgeted Financial Performance (revenue and expenditure)
3. Assign share in 'associate' to relevant Vote

MP312 Emalahleni (Mp) - Table A3 Budgeted Financial Performance (revenue and expenditure by municipal vote)A

MP312 Emotional (Mpl) - Table A3 Budgeted Financial Performance (Revenue and Expenditure by Municipal Vote)							2016/17 Medium Term Revenue & Expenditure Framework				
Vote Description		Ref	2012/13	2013/14	2014/15	Current Year 2015/16			Budget Year 2016/17	Budget Year +1 2017/18	Budget Year +2 2018/19
			Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast			
R thousand											
Revenue by Vote											
Vote 01 - Executive And Council			2 531	2 869	6 259	6	16	16	14	15	16
01.1 - Mayor's Office			65	5	50	-	-	-	-	-	-
01.2 - Mayoral Committee			-	-	-	-	-	-	-	-	-
01.3 - Speaker			-	-	39	-	-	-	-	-	-
01.4 - Council General Expenditure			6	6	6	-	-	-	-	-	-
01.5 - Municipal Manager			-	-	-	-	-	-	-	-	-
01.6 - Community Participation & Communication			-	-	-	-	-	-	-	-	-
01.7 - Internal Auditing			-	-	-	-	-	-	-	-	-
01.8 - P M S And I D P			-	-	-	-	-	-	-	-	-
01.9 - L E D & Marketing			-	0	-	-	-	-	-	-	-
01 10 - P M U			2 460	2 858	6 165	-	-	-	-	-	-
01.11 - Expenses Mayors - Office			-	-	-	-	-	-	-	-	-
01.12 - Members Of Mayoral Committee (mmc's)			-	-	-	-	-	-	-	-	-
01 13 - Administration Speaker			-	-	-	-	-	-	-	-	-
01 14 - Council General			-	-	-	6	16	16	14	15	16
01 15 - Municipal Manager			-	-	-	-	-	-	-	-	-
01 16 - Chief Operations Manager			-	-	-	-	-	-	-	-	-
01.17 - Chief Internal Auditor			-	-	-	-	-	-	-	-	-
01 18 - Chief Risk Officer			-	-	-	-	-	-	-	-	-
01.19 - Director Regional Services			-	-	-	-	-	-	-	-	-
01 20 - Director Strategic Executive Services			-	-	-	-	-	-	-	-	-
01.21 - Manager Gender Relations_ & Development			-	-	-	-	-	-	-	-	-
01 22 - Manager Strategic Planning & Monitoring			-	-	-	-	-	-	-	-	-
Vote 02 - Finance			462 011	522 880	610 317	676 845	667 404	667 404	740 167	800 154	859 802
02.1 - Finance Administration			25	1	172	-	-	-	-	-	-
02.2 - Finance Expenditure And Risk Management			4 777	3 400	8 202	-	-	-	-	-	-
02.3 - Finance Income			38 468	53 044	75 688	-	-	-	-	-	-
02.4 - Stores And Asset Management			174	157	119	-	-	-	-	-	-
02.5 - Property Rates & Grants			418 552	466 269	526 132	-	-	-	-	-	-
02.6 - Cfo Administration			-	-	-	1 675	1 675	1 675	1 810	2 145	2 360
02.7 - Fleet			-	-	-	12	23	23	20	21	23
02.8 - Expenditure			-	-	-	116	674	674	120	127	134
02.9 - Supply Chain Management (scm)			-	-	-	9	49	49	764	8	9
02.10 - Revenue Management			-	-	-	70 780	77 252	77 252	90 937	96 393	102 176
02.11 - Assessment Rates & Taxes			-	-	-	598 451	583 188	583 188	642 190	696 854	750 197
02.12 - Market			-	-	-	3 832	2 893	2 893	2 529	2 680	2 841
02.13 - Budget & Treasury			-	-	-	930	930	930	957	1 033	1 116
02.14 - Financial Management			-	-	-	1 039	720	720	841	892	945
02.15 - Stores & Asset Management			-	-	-	-	-	-	-	-	-
02.16 - Fleet			15	9	3	-	-	-	-	-	-
Vote 03 - Administration And Resource Management			2 509	1 773	1 636	1 893	8 262	8 262	1 255	1 330	1 410
03.1 - Executive Director Corporate Service			-	-	-	-	15	15	30	32	34
03.2 - Department Administration & Auxiliaries			-	-	-	-	556	556	67	71	75
03.3 - Department Human Resource Management			-	-	-	1 893	5 545	5 545	1 130	1 198	1 270
03.4 - Department Legal Services			-	-	-	-	2 114	2 114	-	-	-
03.5 - Department Information Technology			-	-	-	-	32	32	28	29	31
03.6 - Administration			44	1	21	-	-	-	-	-	-
03.7 - Human Resources			2 455	871	824	-	-	-	-	-	-
03.8 - Information Technology			10	901	791	-	-	-	-	-	-
03.9 - Property Services			-	-	-	-	-	-	-	-	-
Vote 04 - Planning & Development			6 279	8 518	11 551	45 830	119 733	119 733	22 506	22 453	23 153
04.1 - Executive Director Development Planning			-	-	-	-	-	-	-	-	-
04.2 - Department Spatial Planning			-	-	-	12 689	35 264	35 264	6 544	5 629	5 331
04.3 - Building Control			-	-	-	2 557	5 471	5 471	3 332	3 532	3 744
04.4 - Department Economic Planning & Tourism			-	-	-	1 770	880	880	664	704	746
04.5 - Department Properties			-	-	-	-	47 498	47 498	8 411	8 820	9 339
04.6 - Department Human Settlement			-	-	-	28 814	30 621	30 621	3 554	3 767	3 993
04.7 - Spatial Planning			3 948	6 062	5 824	-	-	-	-	-	-
04.8 - Land Use Management			2 206	2 456	5 727	-	-	-	-	-	-
04.9 - Administration - Planning & Development			125	-	-	-	-	-	-	-	-
Vote 05 - Health			5 593	1 876	800	-	40 000	40 000	120	150	-
05.1 - Department Social Services			-	-	-	-	40 000	40 000	120	150	-
05.2 - Primary Health Care Clinics			5 593	1 876	800	-	-	-	-	-	-
Vote 06 - Community & Social Services			2 959	2 560	6 832	90	75	75	633	671	711
06.1 - Executive Director Community Services			-	-	-	17	36	36	51	54	57
06.2 - Libraries			-	-	-	73	39	39	582	617	654
06.3 - Cultural Centre			402	221	276	-	-	-	-	-	-
06.4 - Community Halls			1 465	133	5 266	-	-	-	-	-	-
06.5 - Libraries			74	1 618	64	-	-	-	-	-	-
06.6 - Cemeteries			1 018	588	1 225	-	-	-	-	-	-

MP312 Emalahleni (Mp) - Table A3 Budgeted Financial Performance (revenue and expenditure by municipal vote)A

MP312 Emaient (mp) - Table A3 Budgeted Financial Performance (Revenue and Expenditure by Municipal Vote)											
Vote Description		Rel	2012/13	2013/14	2014/15	Current Year 2015/16			2016/17 Medium Term Revenue & Expenditure Framework		
R thousand			Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2016/17	Budget Year +1 2017/18	Budget Year +2 2018/19
Vote 07 - Housing			2 405	4 172	3 147	-	-	-	-	-	-
07.1 - Housing			2 405	4 172	3 147	-	-	-	-	-	-
Vote 08 - Public Safety			22 435	34 126	43 334	28 901	23 731	23 731	28 720	32 243	32 270
08.1 - Depart Registration-licensing&pub Transp			-	-	-	26 725	6 154	6 154	24 335	25 795	27 342
08.2 - Department Traffic & Security			-	-	-	2 022	17 274	17 274	4 095	4 340	4 601
08.3 - Depart Fire-rescue & Disaster Management			-	-	-	155	302	302	291	2 108	327
08 4 - Administration - Public Safety			189	18	7	-	-	-	-	-	-
08 5 - Licensing			18 315	21 652	25 713	-	-	-	-	-	-
08 6 - Traffic			3 430	10 130	13 882	-	-	-	-	-	-
08 7 - Law Enforcement			-	-	-	-	-	-	-	-	-
08 8 - Security			85	-	-	-	-	-	-	-	-
08 9 - Fire Services			417	2 326	3 732	-	-	-	-	-	-
08 10 - Disaster Management			-	-	-	-	-	-	-	-	-
Vote 09 - Sport & Recreation			4 638	600	7 488	353	1 123	1 123	1 130	1 197	1 269
09 1 - Department Sport-recreation-arts&culture			-	-	-	353	1 123	1 123	1 130	1 197	1 269
09.2 - Parks And Recreation			461	23	7 488	-	-	-	-	-	-
09 3 - Sport			4 177	577	-	-	-	-	-	-	-
Vote 10 - Environment Protection/management			34	107	60	1 041	2 386	2 386	4 635	2 756	9 827
10.1 - Executive Director Environmennt Mngt Wast			-	-	-	-	-	-	-	-	-
10.2 - Depar Parks-cemeteries-open Space&sports			-	-	-	1 012	2 357	2 357	4 607	2 727	9 795
10.3 - Department Environment Management & Comp			-	-	-	29	29	29	28	30	31
10 4 - Environmental Management			34	107	60	-	-	-	-	-	-
Vote 11 - Waste Management			66 184	73 299	73 435	80 099	83 955	83 955	102 515	108 665	134 603
11.1 - Department Waste Management			-	-	-	80 099	83 955	83 955	102 515	108 665	134 603
11.2 - Solid Waste			66 184	73 299	73 435	-	-	-	-	-	-
Vote 12 - Waste Water Management			118 696	151 777	209 535	217 211	211 544	211 544	260 856	269 244	185 818
12.1 - Manager Sanitation			-	-	-	-	0	0	-	-	-
12.2 - Waste Water Treatment Work			-	-	-	64 000	96 652	96 652	78 083	82 223	-
12.3 - Sewer Network			-	-	-	153 211	114 892	114 892	182 772	187 021	185 818
12.4 - Technical Support Service			-	-	-	-	-	-	-	-	-
12.5 - Sewerage Purification			23 067	27 194	46 931	-	-	-	-	-	-
12.6 - Sewerage Network			95 628	124 583	162 604	-	-	-	-	-	-
Vote 13 - Water			231 125	304 212	295 493	416 476	125 700	125 700	443 448	443 159	459 091
13.1 - Manager Water			-	-	-	-	-	-	-	-	-
13.2 - Abstraction & Water Treatment Works			-	-	-	4	2	2	-	-	-
13.3 - Bulk Lines-storage & Reticulation			-	-	-	416 471	125 698	125 698	443 448	443 159	459 091
13.4 - Water Purification/storage			2 596	6	1 671	-	-	-	-	-	-
13.5 - Water Network/distribution			228 530	304 206	293 822	-	-	-	-	-	-
13.6 - Administration - Water			-	-	-	-	-	-	-	-	-
Vote 14 - Electricity Distribution			635 671	702 952	760 873	1 346 636	1 225 549	1 225 549	1 196 786	1 279 281	1 399 413
14.1 - Exeutive Director Technical Services			-	-	-	3	4 859	4 859	0	0	0
14.2 - Project Management Unit (pmu)			-	-	-	7 168	7 168	7 168	6 029	6 387	6 707
14.3 - Technical Support			-	-	-	-	-	-	-	-	-
14.4 - Electrical Reticulation			-	-	-	1 339 466	971 051	971 051	1 190 757	1 272 894	1 392 707
14.5 - Electrical Bulk Services			-	-	-	-	242 471	242 471	-	-	-
14.6 - Electricity Distribution			623 387	699 654	755 589	-	-	-	-	-	-
14.7 - Street Lighting			12 283	3 297	5 283	-	-	-	-	-	-
14.8 - Administration - Electricity			1	2	1	-	-	-	-	-	-
Vote 15 - Other			70 841	71 679	45 701	10 072	10 720	10 720	32 737	15 055	81 878
15.1 - Property Services			-	-	-	1	4	4	10	10	11
15.2 - Manager Roads & Stormwater			-	-	-	-	8	8	-	-	-
15.3 - Roads & Stormwater			-	-	-	10 071	10 709	10 709	32 727	15 045	81 867
15.4 - Roads & Stormwater			64 230	64 879	36 397	-	-	-	-	-	-
15.5 - Recreational Resort			1 744	1 534	2 878	-	-	-	-	-	-
15.6 - Nature Reserve			-	-	-	-	-	-	-	-	-
15.7 - Market			2 804	3 273	2 936	-	-	-	-	-	-
15.8 - Aerodrome			158	171	185	-	-	-	-	-	-
15.9 - Building Control			1 852	1 819	3 269	-	-	-	-	-	-
15.10 - Property Services			54	3	36	-	-	-	-	-	-
Total Revenue by Vote		2	1 633 911	1 883 401	2 076 462	2 825 452	2 520 200	2 520 200	2 835 522	2 976 376	3 189 261

MP312 Emalahleni (Mp) - Table A3 Budgeted Financial Performance (revenue and expenditure by municipal vote)A

MP312 Emalaheni (Mp) - Table A3 Budgeted Financial Performance (Revenue and Expenditure by Municipal Vote)					2016/17 Medium Term Revenue & Expenditure Framework						
Vote Description		Ref	2012/13	2013/14	2014/15	Current Year 2015/16			Budget Year 2016/17	Budget Year +1 2017/18	Budget Year +2 2018/19
R thousand			Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast			
Expenditure by Vote											
Vote 01 - Executive And Council			72 699	138 695	113 196	86 060	90 896	90 896	117 590	120 777	127 981
01 1 - Mayor's Office			4 432	4 422	6 252	-	-	-	-	-	-
01 2 - Mayoral Committee			3 752	3 997	4 261	-	-	-	-	-	-
01.3 - Speaker			14 598	19 103	20 337	-	-	-	-	-	-
01 4 - Council General Expenditure			39 083	93 920	59 890	-	-	-	-	-	-
01.5 - Municipal Manager			3 399	5 423	3 925	-	-	-	-	-	-
01 6 - Community Participation & Communication			1 150	1 381	1 492	-	-	-	-	-	-
01.7 - Internal Auditing			1 999	3 134	3 615	-	-	-	-	-	-
01 8 - P M S And I D P			1 255	3 301	3 189	-	-	-	-	-	-
01 9 - L E D & Marketing			570	1 300	2 258	-	-	-	-	-	-
01 10 - P M U			2 460	2 714	7 976	-	-	-	-	-	-
01 11 - Expenses Mayors - Office			-	-	-	9 175	6 807	6 807	9 393	9 855	10 345
01 12 - Members Of Mayoral Committee (mmc's)			-	-	-	4 281	3 615	3 615	6 045	6 463	6 909
01 13 - Administration Speaker			-	-	-	20 836	23 358	23 358	29 020	31 042	33 204
01.14 - Council General			-	-	-	35 709	32 704	32 704	45 127	43 534	45 631
01 15 - Municipal Manager			-	-	-	6 180	6 200	6 200	4 577	4 867	5 177
01 16 - Chief Operations Manager			-	-	-	180	1 968	1 968	3 144	3 358	3 588
01 17 - Chief Internal Auditor			-	-	-	3 766	7 014	7 014	6 922	7 394	7 899
01 18 - Chief Risk Officer			-	-	-	189	434	434	1 635	1 744	1 860
01 19 - Director Regional Services			-	-	-	115	302	302	3 470	3 710	3 966
01.20 - Director Strategic Executive Services			-	-	-	1 988	4 822	4 822	4 753	5 069	5 407
01.21 - Manager Gender Relations_ & Development			-	-	-	116	595	595	116	120	125
01.22 - Manager Strategic Planning & Monitoring			-	-	-	3 526	3 077	3 077	3 387	3 621	3 870
Vote 02 - Finance			143 524	155 819	237 048	222 420	205 053	205 053	271 535	277 705	293 508
02.1 - Finance Administration			6 942	16 782	30 269	-	-	-	-	-	-
02.2 - Finance Expenditure And Risk Management			19 437	24 654	41 895	-	-	-	-	-	-
02.3 - Finance Income			36 892	44 984	43 400	-	-	-	-	-	-
02.4 - Stores And Asset Management			5 792	7 176	8 594	-	-	-	-	-	-
02.5 - Property Rates & Grants			51 628	29 103	77 326	-	-	-	-	-	-
02.6 - Cfo Administration			-	-	-	11 267	10 949	10 949	11 909	14 658	15 276
02.7 - Fleet			-	-	-	33 016	40 778	40 778	36 530	38 005	39 592
02.8 - Expenditure			-	-	-	25 999	26 425	26 425	21 843	23 073	24 378
02.9 - Supply Chain Management (scm)			-	-	-	8 915	8 790	8 790	9 400	9 215	9 825
02 10 - Revenue Management			-	-	-	54 082	51 116	51 116	65 516	69 312	73 342
02 11 - Assesment Rates & Taxes			-	-	-	83 446	56 595	56 595	113 058	109 392	115 202
02 12 - Market			-	-	-	4 383	4 608	4 608	5 487	5 847	6 232
02 13 - Budget & Treasury			-	-	-	1 196	4 777	4 777	6 818	7 054	7 440
02.14 - Financial Management			-	-	-	116	1 015	1 015	973	1 150	2 220
02.15 - Stores & Asset Management			-	-	-	-	-	-	-	-	-
02.16 - Fleet			22 834	33 120	35 564	-	-	-	-	-	-
Vote 03 - Administration And Resource Management			35 027	35 607	66 194	52 541	45 734	45 734	54 269	57 421	60 772
03.1 - Executive Director Corporate Service			-	-	-	23 069	10 620	10 620	6 941	7 259	7 597
03.2 - Department Administration & Auxillries			-	-	-	116	8 007	8 007	10 964	11 728	12 546
03.3 - Department Human Resource Management			-	-	-	13 385	13 373	13 373	16 692	17 703	18 777
03.4 - Department Legal Services			-	-	-	116	1 996	1 996	3 084	3 296	3 524
03.5 - Department Information Technology			-	-	-	15 856	11 737	11 737	16 588	17 434	18 329
03.6 - Administration			14 033	13 640	43 284	-	-	-	-	-	-
03.7 - Human Resources			12 333	11 682	13 166	-	-	-	-	-	-
03.8 - Information Technology			8 661	10 286	9 745	-	-	-	-	-	-
03.9 - Property Services			-	-	-	-	-	-	-	-	-
Vote 04 - Planning & Development			8 664	14 702	14 209	59 566	58 273	58 273	56 673	58 796	61 834
04.1 - Executive Director Development Planning			-	-	-	8 105	4 359	4 359	3 491	3 668	3 857
04.2 - Department Spatial Planning			-	-	-	11 079	14 752	14 752	11 685	11 056	11 064
04.3 - Building Control			-	-	-	7 531	6 991	6 991	7 752	8 286	8 856
04.4 - Department Economic Planning & Tourism			-	-	-	13 152	17 496	17 496	18 388	19 641	20 980
04.5 - Department Properties			-	-	-	3 696	5 282	5 282	5 534	5 692	5 951
04.6 - Department Human Settlement			-	-	-	16 003	9 392	9 392	9 824	10 453	11 125
04.7 - Spatial Planning			3 502	8 183	7 216	-	-	-	-	-	-
04 8 - Land Use Management			2 543	2 812	2 893	-	-	-	-	-	-
04.9 - Administration - Planning & Development			2 619	3 708	4 100	-	-	-	-	-	-
Vote 05 - Health			14 921	16 082	8 952	9 053	4 814	4 814	4 987	5 333	5 522
05 1 - Department Social Services			-	-	-	9 053	4 814	4 814	4 987	5 333	5 522

MP312 Emalahleni (Mp) - Table A3 Budgeted Financial Performance (revenue and expenditure by municipal vote)A

Vote Description	Ref	2012/13	2013/14	2014/15	Current Year 2015/16			2016/17 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2016/17	Budget Year +1 2017/18	Budget Year +2 2018/19
R thousand										
05.2 - Primary Health Care Clinics		14 921	16 082	8 952	-	-	-	-	-	-
Vote 06 - Community & Social Services		16 742	21 600	23 214	18 093	16 753	16 753	18 528	19 750	21 057
06.1 - Executive Director Community Services		-	-	-	5 608	4 774	4 774	5 826	5 205	6 611
06.2 - Libraries		-	-	-	12 485	11 980	11 980	12 702	13 545	14 446
06.3 - Cultural Centre		7 846	9 089	11 806	-	-	-	-	-	-
06.4 - Community Halls		110	168	360	-	-	-	-	-	-
06.5 - Libraries		6 752	9 786	8 239	-	-	-	-	-	-
06.6 - Cemeteries		2 033	2 557	2 809	-	-	-	-	-	-
Vote 07 - Housing		8 659	8 127	11 919	-	-	-	-	-	-
07.1 - Housing		8 659	8 127	11 919	-	-	-	-	-	-
Vote 08 - Public Safety		64 952	99 995	161 974	106 907	106 399	106 399	114 222	121 367	128 996
08.1 - Depart Registration-licensing&pub Transp		-	-	-	14 591	15 649	15 649	17 122	18 274	19 505
08.2 - Department Traffic & Security		-	-	-	60 380	53 896	53 896	58 709	62 150	65 822
08.3 - Depart Fire-rescue & Disaster Management		-	-	-	31 936	36 855	36 855	38 391	40 943	43 670
08.4 - Administration - Public Safety		1 519	2 466	3 822	-	-	-	-	-	-
08.5 - Licensing		9 772	11 992	12 611	-	-	-	-	-	-
08.6 - Traffic		17 466	21 519	39 766	-	-	-	-	-	-
08.7 - Law Enforcement		89	3 497	10 121	-	-	-	-	-	-
08.8 - Security		17 473	38 228	70 642	-	-	-	-	-	-
08.9 - Fire Services		18 613	22 261	25 000	-	-	-	-	-	-
08.10 - Disaster Management		21	32	13	-	-	-	-	-	-
Vote 09 - Sport & Recreation		18 717	23 100	25 695	13 267	17 009	17 009	19 321	20 656	22 084
09.1 - Department Sport-recreation-arts&culture		-	-	-	13 267	17 009	17 009	19 321	20 656	22 084
09.2 - Parks And Recreation		16 845	19 963	23 366	-	-	-	-	-	-
09.3 - Sport		1 872	3 138	2 329	-	-	-	-	-	-
Vote 10 - Environment Protection/management		3 562	3 487	2 666	42 209	34 251	34 251	34 365	36 351	38 472
10.1 - Executive Director Environment Mgmt Wast		-	-	-	868	1 224	1 224	2 839	3 033	3 239
10.2 - Depart Parks-cemeteries-open Space&sports		-	-	-	38 291	30 364	30 364	27 013	28 511	30 110
10.3 - Department Environment Management & Comp		-	-	-	3 050	2 663	2 663	4 512	4 808	5 123
10.4 - Environmental Management		3 562	3 487	2 666	-	-	-	-	-	-
Vote 11 - Waste Management		74 150	78 116	96 180	90 352	76 907	76 907	99 726	103 019	109 128
11.1 - Department Waste Management		-	-	-	90 352	76 907	76 907	99 726	103 019	109 128
11.2 - Solid Waste		74 150	78 116	96 180	-	-	-	-	-	-
Vote 12 - Waste Water Management		95 205	99 939	119 525	123 171	127 772	127 772	150 190	154 034	161 902
12.1 - Manager Sanitation		-	-	-	116	93	93	116	120	125
12.2 - Waste Water Treatment Work		-	-	-	46 780	53 143	53 143	54 118	57 518	61 146
12.3 - Sewer Network		-	-	-	76 160	74 505	74 505	95 841	96 276	100 506
12.4 - Technical Support Service		-	-	-	116	31	31	116	120	125
12.5 - Sewerage Purification		27 647	34 460	8 959	-	-	-	-	-	-
12.6 - Sewerage Network		67 558	65 480	110 566	-	-	-	-	-	-
Vote 13 - Water		208 293	226 816	295 989	283 338	254 317	254 317	329 226	335 701	352 349
13.1 - Manager Water		-	-	-	116	93	93	116	120	125
13.2 - Abstraction & Water Treatment Works		-	-	-	39 478	43 548	43 548	64 236	68 103	72 144
13.3 - Bulk Lines-storage & Reticulation		-	-	-	243 744	210 676	210 676	264 874	267 477	280 079
13.4 - Water Purification/storage		37 665	52 679	60 012	-	-	-	-	-	-
13.5 - Water Network/distribution		170 628	174 138	235 977	-	-	-	-	-	-
13.6 - Administration - Water		-	-	-	-	-	-	-	-	-
Vote 14 - Electricity Distribution		733 195	1 394 047	1 040 897	1 162 957	1 115 386	1 115 386	1 312 523	1 339 230	1 430 363
14.1 - Executive Director Technical Services		-	-	-	4 701	3 189	3 189	2 869	3 055	3 253
14.2 - Project Management Unit (pmu)		-	-	-	4 711	4 757	4 757	6 029	6 312	6 626
14.3 - Technical Support		-	-	-	116	2 420	2 420	4 188	4 478	4 787
14.4 - Electrical Reticulation		-	-	-	1 150 231	1 073 345	1 073 345	1 269 273	1 293 216	1 381 384
14.5 - Electrical Bulk Services		-	-	-	3 199	31 675	31 675	30 163	32 170	34 313
14.6 - Electricity Distribution		728 102	1 387 817	1 035 561	-	-	-	-	-	-
14.7 - Street Lighting		2 836	3 378	2 209	-	-	-	-	-	-
14.8 - Administration - Electricity		2 257	2 852	3 126	-	-	-	-	-	-
Vote 15 - Other		113 075	97 894	39 739	111 856	111 384	111 384	114 735	117 436	120 307
15.1 - Property Services		-	-	-	53 721	53 686	53 686	54 583	55 544	56 567
15.2 - Manager Roads & Stormwater		-	-	-	-	-	-	-	-	-
15.3 - Roads & Stormwater		-	-	-	58 135	57 698	57 698	60 152	61 892	63 740
15.4 - Roads & Stormwater		67 420	41 428	7 747	-	-	-	-	-	-
15.5 - Recreational Resort		6 991	8 051	8 539	-	-	-	-	-	-
15.6 - Nature Reserve		-	-	-	-	-	-	-	-	-
15.7 - Market		2 453	3 102	3 181	-	-	-	-	-	-
15.8 - Aerodrome		82	26	18	-	-	-	-	-	-
15.9 - Building Control		3 906	4 460	5 348	-	-	-	-	-	-
15.10 - Property Services		32 223	40 828	14 906	-	-	-	-	-	-
Total Expenditure by Vote	2	1 611 384	2 414 029	2 257 395	2 381 789	2 264 948	2 264 948	2 697 889	2 767 577	2 934 274
Surplus/(Deficit) for the year	2	22 527	(530 628)	(180 933)	443 663	255 252	255 252	137 633	208 798	254 987

MP312 Emalahleni (Mp) - Table A4 Budgeted Financial Performance (revenue and expenditure)

Description	Ref	2012/13	2013/14	2014/15	Current Year 2015/16				2016/17 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2016/17	Budget Year +1 2017/18	Budget Year +2 2018/19
R thousand	1										
Revenue By Source											
Property rates	2	231 681	277 679	334 165	363 170	347 907	347 907	271 019	384 120	407 167	431 597
Property rates - penalties & collection charges											
Service charges - electricity revenue	2	609 847	651 449	696 897	1 295 392	930 375	930 375	562 299	1 133 791	1 224 494	1 322 453
Service charges - water revenue	2	208 471	280 477	285 194	363 179	314 923	314 923	250 075	386 056	409 219	433 772
Service charges - sanitation revenue	2	77 356	107 203	113 614	133 009	125 128	125 128	95 580	148 024	156 905	166 319
Service charges - refuse revenue	2	62 941	63 809	72 242	79 264	77 169	77 169	61 994	101 831	107 940	114 417
Service charges - other		231	359	508	474	645	645	394	534	566	600
Rental of facilities and equipment		9 667	10 363	11 079	11 735	15 490	15 490	9 524	11 608	12 304	13 042
Interest earned - external investments		3 746	2 196	1 648	1 001	596	596	410	707	749	794
Interest earned - outstanding debtors		36 882	51 237	78 991	69 463	73 219	73 219	72 955	86 773	91 979	97 498
Dividends received											
Fines		1 356	10 481	14 232	2 689	5 002	5 002	3 568	4 858	5 150	5 459
Licences and permits		2 488	2 424	2 504	2 611	2 426	2 426	1 794	2 243	2 377	2 520
Agency services		15 962	19 482	23 393	24 279	16 975	16 975	10 592	22 311	23 650	25 069
Transfers recognised - operational		189 231	194 765	234 560	239 448	245 780	245 780	236 694	268 311	298 441	327 287
Other revenue	2	21 757	31 189	53 109	40 898	159 737	159 737	71 564	65 199	69 941	75 034
Gains on disposal of PPE											
Total Revenue (excluding capital transfers and contributions)		1 471 616	1 703 113	1 922 135	2 626 610	2 315 371	2 315 371	1 648 461	2 616 363	2 810 882	3 015 861
Expenditure By Type											
Employee related costs	2	338 542	408 723	478 803	571 167	589 421	589 421	427 410	649 768	695 307	743 980
Remuneration of councillors		17 625	18 988	20 086	20 940	20 155	20 155	17 847	24 972	26 720	28 590
Debt impairment	3	197 986	115 843	200 959	267 631	166 427	166 427		433 566	404 394	428 658
Depreciation & asset impairment	2	164 806	151 403	167 533	165 000	164 998	164 998		167 500	167 500	167 500
Finance charges		24 602	75 177	135 694	81 497	70 750	70 750	8 759	72 718	32 215	25 308
Bulk purchases	2	608 320	1 246 322	789 645	894 097	871 597	871 597	350 478	949 450	1 023 957	1 104 337
Other materials	8	73 839	106 793	105 128	131 869	130 689	130 689	57 638	131 869	137 144	142 630
Contracted services		24 893	43 776	104 297	32 254	49 827	49 827	33 614	33 757	34 959	36 341
Transfers and grants		24 290	16 147	22 418	35 929	24 079	24 079	14 309	35 929	37 367	38 861
Other expenditure	4.5	136 482	230 794	232 832	181 405	177 004	177 004	95 298	198 359	208 014	218 068
Loss on disposal of PPE											
Total Expenditure		1 611 384	2 413 966	2 257 395	2 381 789	2 264 948	2 264 948	1 005 353	2 697 889	2 767 577	2 934 274
Surplus/(Deficit)		(139 768)	(710 852)	(335 260)	244 821	50 423	50 423	643 108	(81 526)	43 305	81 587
Transfers recognised - capital		162 296	180 287	154 327	198 842	204 829	204 829	60 975	219 159	165 493	173 400
Contributions recognised - capital	6										
Contributed assets											
Surplus/(Deficit) after capital transfers & contributions		22 527	(530 565)	(180 933)	443 663	255 252	255 252	704 084	137 633	208 798	254 987
Taxation											
Surplus/(Deficit) after taxation		22 527	(530 565)	(180 933)	443 663	255 252	255 252	704 081	137 633	208 798	254 987
Attributable to minorities											
Surplus/(Deficit) attributable to municipality		22 527	(530 565)	(180 933)	443 663	255 252	255 252	704 081	137 633	208 798	254 987
Share of surplus/ (deficit) of associate	7										
Surplus/(Deficit) for the year		22 527	(530 565)	(180 933)	443 663	255 252	255 252	704 081	137 633	208 798	254 987

References

1. Classifications are revenue sources and expenditure type
2. Detail to be provided in Table SA1
3. Previously described as 'bad or doubtful debts' - amounts shown should reflect the change in the provision for debt impairment
4. Expenditure type components previously shown under repairs and maintenance should be allocated back to the originating expenditure group/item; e.g. employee costs
5. Repairs & maintenance detailed in Table A9 and Table SA34c
6. Contributions are funds provided by external organisations to assist with infrastructure development; e.g. developer contributions (detail to be provided in Table SA1)
7. Equity method

MP312 Emalahleni (Mp) - Table A5 Budgeted Capital Expenditure by vote, standard classification and funding

Vote Description	Ref	2012/13	2013/14	2014/15	Current Year 2015/16				2016/17 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2016/17	Budget Year +1 2017/18	Budget Year +2 2018/19
R thousand	1										
Capital expenditure - Vote											
Multi-year expenditure to be appropriated	2										
Vote 01 - Executive And Council					-	-	-	-	-	-	-
Vote 02 - Finance					2 000	2 000	2 000	-	-	-	-
Vote 03 - Administration And Resource Management					-	-	-	-	-	-	-
Vote 04 - Planning & Development					-	-	-	-	-	-	-
Vote 05 - Health					-	-	-	-	-	-	-
Vote 06 - Community & Social Services					-	-	-	-	-	-	-
Vote 07 - Housing					-	-	-	-	-	-	-
Vote 08 - Public Safety					-	-	-	-	-	-	-
Vote 09 - Sport & Recreation					-	-	-	-	-	-	-
Vote 10 - Environment Protection/management					-	-	-	-	-	-	-
Vote 11 - Waste Management					-	-	-	-	-	-	-
Vote 12 - Waste Water Management				25 976	84 006	85 106	85 106	44 806	-	-	-
Vote 13 - Water				-	49 050	49 050	49 050	-	-	-	-
Vote 14 - Electricity Distribution				-	-	-	-	-	-	-	-
Vote 15 - Other				-	10 000	10 000	10 000	-	-	-	-
Capital multi-year expenditure sub-total				25 976	145 056	146 156	146 156	44 806	-	-	-
Single-year expenditure to be appropriated	2										
Vote 01 - Executive And Council				642	-	148	148	130	-	-	-
Vote 02 - Finance				-	-	1 815	1 815	-	-	-	-
Vote 03 - Administration And Resource Management				-	2 200	2 350	2 350	-	-	-	-
Vote 04 - Planning & Development				356	31 000	33 934	33 934	20 390	19 288	-	2 427
Vote 05 - Health		4 858		800	-	15	15	-	-	-	-
Vote 06 - Community & Social Services		-		1 883	-	36	36	-	-	-	-
Vote 07 - Housing		-		-	-	-	-	-	-	-	-
Vote 08 - Public Safety		-		409	-	2 115	2 115	2 075	-	1 800	-
Vote 09 - Sport & Recreation		1 856	567	4 758	-	260	260	-	-	-	-
Vote 10 - Environment Protection/management		-		-	-	1 133	1 133	238	3 450	1 500	6 068
Vote 11 - Waste Management		-	302	713	-	17	17	-	-	-	19 417
Vote 12 - Waste Water Management		18 331	25 525	62 530	-	50 192	50 192	2 001	45 904	29 955	19 329
Vote 13 - Water		831	-	432	4 014	18 756	18 756	-	132 657	124 400	33 619
Vote 14 - Electricity Distribution		15 582	12 661	19 434	20 772	33 410	33 410	8 446	14 464	2 518	20 722
Vote 15 - Other		37 862	33 007	29 332	-	1 561	1 561	1 117	12 397	5 000	71 819
Capital single-year expenditure sub-total		79 319	72 063	121 289	57 986	145 743	145 743	34 397	219 159	165 173	173 400
Total Capital Expenditure - Vote		79 319	72 063	147 266	203 042	291 899	291 899	79 203	219 159	165 173	173 400
Capital Expenditure - Standard											
Governance and administration				642	4 200	6 314	6 314	130	-	-	-
Executive and council				642	-	148	148	130	-	-	-
Budget and treasury office				-	-	1 815	1 815	-	-	-	-
Corporate services				-	4 200	4 350	4 350	-	-	-	-
Community and public safety		6 714	567	7 850	-	2 426	2 426	2 075	3 450	3 300	6 068
Community and social services		-		1 883	-	36	36	-	-	-	-
Sport and recreation		1 856	567	4 758	-	260	260	-	3 450	1 500	6 068
Public safety		-		409	-	2 115	2 115	2 075	-	1 800	-
Housing		-		-	-	-	-	-	-	-	-
Health		4 858		800	-	15	15	-	-	-	-
Economic and environmental services		37 465	32 991	29 140	41 000	46 587	46 587	21 745	22 685	5 000	74 246
Planning and development		-		356	31 000	33 934	33 934	20 390	10 288	-	2 427
Road transport		37 465	32 991	28 784	10 000	11 521	11 521	1 117	12 397	5 000	71 819
Environmental protection		-		-	-	1 133	1 133	238	-	-	-
Trading services		34 744	38 489	109 085	157 842	236 571	236 571	55 253	193 024	157 033	93 086
Electricity		15 582	12 661	19 434	20 772	33 450	33 450	8 446	14 464	2 518	20 722
Water		831	-	432	53 064	67 806	67 806	-	132 657	124 560	33 619
Waste water management		18 331	25 525	62 530	84 006	135 298	135 298	46 807	45 904	29 955	19 329
Waste management		-	302	713	-	17	17	-	-	-	19 417
Other		397	16	548	-	-	-	-	-	-	-
Total Capital Expenditure - Standard	3	79 319	72 063	147 266	203 042	291 899	291 899	79 203	219 159	165 333	173 400
Funded by:											
National Government		76 211	77 708	137 621	189 828	189 828	189 828	71 615	137 548	132 337	138 404
Provincial Government		-	-	-	-	-	-	-	24 267	13 300	15 300
District Municipality		-	-	-	4 014	4 014	4 014	-	57 344	19 696	19 696
Other transfers and grants		-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	4	76 211	77 708	137 621	193 842	193 842	193 842	71 615	219 159	165 333	173 400
Public contributions & donations	5	59	-	-	-	60 428	60 428	2 001	-	-	-
Borrowing	6	-	30	3 693	-	15 893	15 893	3 002	-	-	-
Internally generated funds		3 050	(5 675)	5 951	9 200	21 736	21 736	2 585	-	-	-
Total Capital Funding	7	79 319	72 063	147 266	203 042	291 899	291 899	79 203	219 159	165 333	173 400

References

1. Municipalities may choose to appropriate for capital expenditure for three years or for one year (if one year appropriation projected expenditure required for yr2 and yr3)
2. Include capital component of PPP unitary payment. Note that capital transfers are only appropriated to municipalities for the budget year
3. Capital expenditure by standard classification must reconcile to the appropriations by vote
4. Must reconcile to supporting table SA20 and to Budgeted Financial Performance (revenue and expenditure)
5. Must reconcile to Budgeted Financial Performance (revenue and expenditure)
6. Include finance leases and PPP capital funding component of unitary payment - total borrowing/repayments to reconcile to changes in Table SA17
7. Total Capital Funding must balance with Total Capital Expenditure
8. Include any capitalised interest (MFMA section 46) as part of relevant capital budget

MP312 Emalahleni (Mp) - Table A5 Budgeted Capital Expenditure by vote, standard classification and funding

Vote Description	Ref	2012/13	2013/14	2014/15	Current Year 2015/16				2016/17 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2016/17	Budget Year +1 2017/18	Budget Year +2 2018/19
R thousand	1										
Capital expenditure - Municipal Vote											
Single year expenditure appropriation	7			642		148	148	130			
Vote 01 - Executive And Council				642							
01.1 - Mayor's Office											
01.2 - Mayoral Committee											
01.3 - Speaker											
01.4 - Council General Expenditure											
01.5 - Municipal Manager											
01.6 - Community Participation & Communication											
01.7 - Internal Auditing											
01.8 - P.M.S And I.D.P											
01.9 - L.E.D & Marketing				642							
01.10 - P.M.U											
01.11 - Expenses Mayors - Office											
01.12 - Members Of Mayoral Committee (mmc's)											
01.13 - Administration Speaker						148	148	130			
01.14 - Council General											
01.15 - Municipal Manager											
01.16 - Chief Operations Manager											
01.17 - Chief Internal Auditor											
01.18 - Chief Risk Officer											
01.19 - Director Regional Services											
01.20 - Director Strategic Executive Services											
01.21 - Manager Gender Relations, & Development											
01.22 - Manager Strategic Planning & Monitoring						1 815	1 815				
Vote 02 - Finance											
02.1 - Finance Administration											
02.2 - Finance Expenditure And Risk Management											
02.3 - Finance Income											
02.4 - Stores And Asset Management											
02.5 - Property Rates & Grants											
02.6 - Cfo Administration						1 815	1 815				
02.7 - Fleet											
02.8 - Expenditure											
02.9 - Supply Chain Management (scm)											
02.10 - Revenue Management											
02.11 - Assessment Rates & Taxes											
02.12 - Market											
02.13 - Budget & Treasury											
02.14 - Financial Management											
02.15 - Stores & Asset Management											
02.16 - Fleet					2 200	2 350	2 350				
Vote 03 - Administration And Resource Management											
03.1 - Executive Director Corporate Service											
03.2 - Department Administration & Auxiliaries											
03.3 - Department Human Resource Management											
03.4 - Department Legal Services					2 200	2 350	2 350				
03.5 - Department Information Technology											
03.6 - Administration											
03.7 - Human Resources											
03.8 - Information Technology											
03.9 - Property Services				356	31 000	33 934	33 934	20 390	10 288		2 427
Vote 04 - Planning & Development											
04.1 - Executive Director Development Planning											
04.2 - Department Spatial Planning					5 000	5 601	5 601	358			
04.3 - Building Control						663	663	2			
04.4 - Department Economic Planning & Tourism						2 738	2 738				
04.5 - Department Properties					26 000	24 931	24 931	20 030			
04.6 - Department Human Settlement									10 288		2 427
04.7 - Spatial Planning				356							
04.8 - Land Use Management											
04.9 - Administration - Planning & Development						15	15				
Vote 05 - Health		4 858		800		15	15				
05.1 - Department Social Services											
05.2 - Primary Health Care Clinics		4 858		800							
Vote 06 - Community & Social Services				1 883							
06.1 - Executive Director Community Services						36	36				
06.2 - Libraries											
06.3 - Cultural Centre				47							
06.4 - Community Halls											
06.5 - Libraries											
06.6 - Cemeteries				1 836							
Vote 07 - Housing											
07.1 - Housing											
Vote 08 - Public Safety				409		2 115	2 115	2 075		1 800	
08.1 - Depart Registration-licensing&pub Transp						40	40				
08.2 - Department Traffic & Security						2 075	2 075	2 075			
08.3 - Depart Fire-rescue & Disaster Management											
08.4 - Administration - Public Safety											
08.5 - Licensing				409							
08.6 - Traffic											
08.7 - Law Enforcement											
08.8 - Security										1 800	
08.9 - Fire Services											
08.10 - Disaster Management											
Vote 09 - Sport & Recreation		1 856	567	4 758		260	260				
09.1 - Department Sport-recreation-arts&culture						260	260				
09.2 - Parks And Recreation		(0)		4 758							
09.3 - Sport		1 856	567								
Vote 10 - Environment Protection/management						1 133	1 133	238	3 450	1 500	6 068
10.1 - Executive Director Environment Mgmt Wast											
10.2 - Depar Parks-cemeteries-open Space&sports						929	929	238	3 450	1 500	6 068
10.3 - Department Environment Management & Comp						203	203				
10.4 - Environmental Management											
Vote 11 - Waste Management			302	713		17	17				19 417

MP312 Emalahleni (Mp) - Table A5 Budgeted Capital Expenditure by vote, standard classification and funding

Vote Description	Ref	2012/13	2013/14	2014/15	Current Year 2015/16				2016/17 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2016/17	Budget Year +1 2017/18	Budget Year +2 2018/19
11.1 - Departmental Waste Management		-	-	-	-	17	17	-	-	-	19 417
11.2 - Solid Waste		-	302	713	-	-	-	-	-	-	-
Vote 12 - Waste Water Management		18 331	25 525	62 530		50 192	50 192	2 001	45 904	29 855	19 329
12.1 - Manager Sanitation		-	-	-	-	-	-	-	45 904	29 855	19 329
12.2 - Waste Water Treatment Work		-	-	-	-	2 342	2 342	-	-	-	-
12.3 - Sewer Network		-	-	-	-	47 850	47 850	2 001	-	-	-
12.4 - Technical Support Service		-	-	-	-	-	-	-	-	-	-
12.5 - Sewerage Purification		6 129	20 812	45 054	-	-	-	-	-	-	-
12.6 - Sewerage Network		12 201	4 713	17 476	-	-	-	-	-	-	-
Vote 13 - Water		831	-	432	4 014	18 758	18 758	-	132 657	124 400	33 619
13.1 - Manager Water		-	-	-	-	-	-	-	-	-	-
13.2 - Abstraction & Water Treatment Works		-	-	-	-	201	201	-	-	-	-
13.3 - Bulk Lines-storage & Reticulation		-	-	-	4 014	18 555	18 555	-	132 657	124 400	33 619
13.4 - Water Purification/storage		831	-	-	-	-	-	-	-	-	-
13.5 - Water Network/distribution		-	-	432	-	-	-	-	-	-	-
13.6 - Administration - Water		-	-	-	-	-	-	-	-	-	-
Vote 14 - Electricity Distribution		15 582	12 681	19 434	20 772	33 410	33 410	8 448	14 484	2 518	20 722
14.1 - Executive Director Technical Services		-	-	-	-	-	-	-	-	-	-
14.2 - Project Management Unit (pmu)		-	-	-	-	-	-	-	-	-	-
14.3 - Technical Support		-	-	-	20 772	33 410	33 410	8 448	14 484	2 518	20 722
14.4 - Electrical Reticulation		-	-	-	-	-	-	-	-	-	-
14.5 - Electrical Bulk Services		-	-	-	-	-	-	-	-	-	-
14.6 - Electricity Distribution		4 749	9 419	14 150	-	-	-	-	-	-	-
14.7 - Street Lighting		10 833	3 243	5 283	-	-	-	-	-	-	-
14.8 - Administration - Electricity		-	-	-	-	-	-	-	-	-	-
Vote 15 - Other		37 862	33 007	29 332		1 561	1 561	1 117	12 397	5 000	71 619
15.1 - Property Services		-	-	-	-	40	40	-	-	-	-
15.2 - Manager Roads & Stormwater		-	-	-	-	1 521	1 521	1 117	12 397	5 000	71 619
15.3 - Roads & Stormwater		-	-	-	-	-	-	-	-	-	-
15.4 - Roads & Stormwater		37 465	32 991	26 704	-	-	-	-	-	-	-
15.5 - Recreational Resort		-	16	548	-	-	-	-	-	-	-
15.6 - Nature Reserve		-	-	-	-	-	-	-	-	-	-
15.7 - Market		397	-	-	-	-	-	-	-	-	-
15.8 - Aerodrome		-	-	-	-	-	-	-	-	-	-
15.9 - Building Control		-	-	-	-	-	-	-	-	-	-
15.10 - Property Services		-	-	-	-	-	-	-	-	-	-
Capital single-year expenditure sub-total		79 319	72 063	121 289	57 986	145 743	145 743	34 587	219 159	165 173	173 400
Total Capital Expenditure		79 319	72 063	147 288	201 042	291 899	291 899	79 203	219 159	165 173	173 400

MP312 Emalahleni (Mp) - Table A6 Budgeted Financial Position

Description	Ref	2012/13	2013/14	2014/15	Current Year 2015/16				2016/17 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2016/17	Budget Year +1 2017/18	Budget Year +2 2018/19
R thousand											
ASSETS											
Current assets											
Cash		20	20	14 757	20	20	20	-	28	28	28
Call investment deposits	1	30 017	42 705	-	15 000	15 000	15 000	15 000	-	-	-
Consumer debtors	1	240 543	448 743	613 135	881 218	881 218	881 218	934 972	1 781 101	1 921 007	2 013 014
Other debtors		85 892	-	-	90 187	90 187	90 187	-	32 500	35 000	37 500
Current portion of long-term receivables			108 478	29 690				-	35 000	35 000	35 000
Inventory	2	16 000	23 469	38 378	38 500	38 500	38 500	-			
Total current assets		372 473	623 415	695 960	1 024 925	1 024 925	1 024 925	949 972	1 848 629	1 991 035	2 085 542
Non current assets											
Long-term receivables									8 400	8 400	8 400
Investments									2 519	2 418	2 317
Investment property		3 022	2 821	2 720	6 883	6 883	6 883	-			
Investment in Associate					2 600	2 600	2 600				
Property, plant and equipment	3	2 191 507	2 256 430	2 260 075	2 151 357	2 151 357	2 151 357	2 109 710	2 568 030	2 563 973	2 570 183
Agricultural									2 220	2 220	2 220
Biological											
Intangible											
Other non-current assets			10 110	11 213							
Total non current assets		2 194 529	2 269 361	2 274 007	2 160 840	2 160 840	2 160 840	2 109 710	2 581 168	2 577 010	2 583 120
TOTAL ASSETS		2 567 002	2 892 776	2 969 967	3 185 765	3 185 765	3 185 765	3 059 682	4 429 798	4 568 045	4 668 662
LIABILITIES											
Current liabilities											
Bank overdraft	1		34 415						18 394	19 316	17 968
Borrowing	4	27 272	42 798	17 128	20 955	20 955	20 955	20 955	155 000	175 000	195 000
Consumer deposits		60 000	105 419	117 290	135 000	135 000	135 000	-	1 407 603	1 346 722	1 279 385
Trade and other payables	4	335 455	774 049	1 632 421	830 000	830 000	830 000	1 667 769	37 500	40 000	45 000
Provisions			31 249	33 342							
Total current liabilities		422 727	987 929	1 800 181	985 955	985 955	985 955	1 688 724	1 618 497	1 581 038	1 537 353
Non current liabilities											
Borrowing		162 766	128 778	124 109	132 649	132 649	132 649	138 161	90 102	70 786	52 818
Provisions		176 360	200 157	272 480	250 000	250 000	250 000	280 000	320 000	360 000	400 000
Total non current liabilities		339 126	328 935	396 589	382 649	382 649	382 649	418 161	410 102	430 786	452 818
TOTAL LIABILITIES		761 853	1 316 864	2 196 771	1 368 604	1 368 604	1 368 604	2 106 885	2 028 599	2 011 824	1 990 171
NET ASSETS	5	1 805 149	1 575 912	773 196	1 817 161	1 817 161	1 817 161	952 797	2 401 199	2 556 222	2 678 491
COMMUNITY WEALTH/EQUITY											
Accumulated Surplus/(Deficit)		1 805 149	1 575 912	773 196	1 817 161	1 817 161	1 817 161	952 797	2 401 199	2 556 222	2 678 491
Reserves	4	-	-	-	-	-	-	-	-	-	-
Minorities' interests											
TOTAL COMMUNITY WEALTH/EQUITY	5	1 805 149	1 575 912	773 196	1 817 161	1 817 161	1 817 161	952 797	2 401 199	2 556 222	2 678 491

References

1. Detail to be provided in Table SA3
2. Include completed low cost housing to be transferred to beneficiaries within 12 months
3. Include 'Construction-work-in-progress' (disclosed separately in annual financial statements)
4. Detail to be provided in Table SA3. Includes reserves to be funded by statute.
5. Net assets must balance with Total Community Wealth/Equity

MP312 Emalahleni (Mp) - Table A7 Budgeted Cash Flows

Description	Ref	2012/13	2013/14	2014/15	Current Year 2015/16				2016/17 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2016/17	Budget Year +1 2017/18	Budget Year +2 2018/19
R thousand											
CASH FLOW FROM OPERATING ACTIVITIES											
Receipts											
Property rates, penalties & collection charges		242 623	278 824	335 274	2 029 142	1 731 666	1 731 666	1 731 666	307 296	325 734	345 278
Service charges		960 176	904 032	1 175 494		-	-	-	1 416 187	1 519 299	1 630 049
Other revenue		86 138	33 554	141 674		-	-	-	91 079	230 350	257 526
Government - operating	1	186 658	154 580	229 011	239 448	239 448	239 448	239 448	268 311	165 333	173 400
Government - capital	1	116 526	106 515	111 477	198 842	198 842	198 842	198 842	219 159	165 493	173 400
Interest		36 883	51 227	80 639	61 304	60 900	60 900	60 900	69 984	74 183	78 634
Dividends						-	-	-			
Payments											
Suppliers and employees		(1 329 526)	(1 270 756)	(1 674 306)	(1 766 412)	(1 342 979)	(1 342 979)	(1 342 979)	(2 024 133)	(2 166 899)	(2 328 703)
Finance charges		(24 602)	(71 505)	(135 694)	(81 497)	(81 497)	(81 497)	(81 497)	(72 718)	(32 215)	(25 308)
Transfers and Grants	1	(24 290)	(16 147)	(22 593)	(35 929)	(35 929)	(35 929)	(35 929)	(35 929)	(37 367)	(38 961)
NET CASH FROM/(USED) OPERATING ACTIVITIES		250 586	170 324	240 984	644 898	770 452	770 452	770 452	239 235	243 910	265 415
CASH FLOWS FROM INVESTING ACTIVITIES											
Receipts											
Proceeds on disposal of PPE											
Decrease (Increase) in non-current debtors											
Decrease (increase) other non-current receivables											
Decrease (increase) in non-current investments											
Payments											
Capital assets		(174 993)	(206 351)	(155 599)	(289 920)	(289 920)	(289 920)	(289 920)	(219 159)	(165 333)	(173 400)
NET CASH FROM/(USED) INVESTING ACTIVITIES		(174 993)	(206 351)	(155 599)	(289 920)	(289 920)	(289 920)	(289 920)	(219 159)	(165 333)	(173 400)
CASH FLOWS FROM FINANCING ACTIVITIES											
Receipts											
Short term loans											
Borrowing long term/refinancing											
Increase (decrease) in consumer deposits		25 597	10 770	-	5 000	5 000	5 000	5 000	20 000	20 000	20 000
Payments											
Repayment of borrowing		(45 184)	(1 725)	(36 234)	(441 754)	(420 958)	(420 958)	(420 958)	(18 394)	(19 316)	(17 968)
NET CASH FROM/(USED) FINANCING ACTIVITIES		(19 587)	9 045	(36 234)	(436 754)	(415 958)	(415 958)	(415 958)	1 606	684	2 032
NET INCREASE/ (DECREASE) IN CASH HELD		56 006	(26 982)	49 151	(81 776)	64 573	64 573	64 573	21 683	79 262	94 047
Cash/cash equivalents at the year begin:	2	30 461	(37 930)	(34 394)	(56 973)	(56 973)	(56 973)	(56 973)	(11 678)	10 005	89 266
Cash/cash equivalents at the year end:	2	86 467	(64 912)	14 757	(138 749)	7 600	7 600	7 600	10 005	89 266	183 313

References

1. Local/District municipalities to include transfers from/to District/Local Municipalities
2. Cash equivalents includes investments with maturities of 3 months or less

MP312 Emalahleni (Mp) - Table A8 Cash backed reserves/accumulated surplus reconciliation

Description	Ref	2012/13	2013/14	2014/15	Current Year 2015/16				2016/17 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2016/17	Budget Year +1 2017/18	Budget Year +2 2018/19
R thousand											
Cash and investments available											
Cash/cash equivalents at the year end	1	86 467	(64 912)	14 757	(138 749)	7 600	7 600	7 600	10 005	89 266	183 313
Other current investments > 90 days		(56 430)	73 223	(0)	153 770	7 420	7 420	7 400	(9 977)	(89 238)	(183 285)
Non current assets - Investments	1	-	-	-	-	-	-	-	8 400	8 400	8 400
Cash and investments available:		30 037	8 311	14 757	15 020	15 020	15 020	15 000	8 428	8 428	8 428
Application of cash and investments											
Unspent conditional transfers		-	-	-	-	-	-	-	-	-	-
Unspent borrowing		-	-	-	-	-	-	-	-	-	-
Statutory requirements	2	-	-	-	-	-	-	-	-	-	-
Other working capital requirements	3	6 391	411 632	1 031 464	3 938	16 973	16 973	520 604	5 639	(269 505)	(424 064)
Other provisions		-	-	-	-	-	-	-	-	-	-
Long term investments committed	4	-	-	-	-	-	-	-	-	-	-
Reserves to be backed by cash/investments	5	-	-	-	-	-	-	-	-	-	-
Total Application of cash and investments:		6 391	411 632	1 031 464	3 938	16 973	16 973	520 604	5 639	(269 505)	(424 064)
Surplus(shortfall)		23 646	(403 321)	(1 016 708)	11 082	(1 953)	(1 953)	(505 604)	2 789	277 933	432 492

References

1. Must reconcile with Budgeted Cash Flows
2. For example: VAT, taxation
3. Council approval for policy required - include sufficient working capital (e.g. allowing for a % of current debtors > 90 days as uncollectable)
4. For example: sinking fund requirements for borrowing
5. Council approval required for each reserve created and basis of cash backing of reserves

MP312 Emalahleni (Mp) - Table A9 Asset Management

MP-312 Emalian (mp) - Table A9 Asset management										
Description	Ref	2012/13	2013/14	2014/15	Current Year 2015/16			2016/17 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2016/17	Budget Year +1 2017/18	Budget Year +2 2018/19
R thousand										
CAPITAL EXPENDITURE										
Total New Assets	1	71 869	56 267	87 816	203 042	291 899	291 899	219 159	165 173	173 400
Infrastructure - Road transport		40 913	34 785	28 780	36 000	36 461	36 461	22 397	15 000	81 819
Infrastructure - Electricity		15 734	30 142	13 749	20 772	33 420	33 420	14 464	2 518	20 722
Infrastructure - Water		831	175	432	69 050	106 784	106 784	122 657	114 560	23 619
Infrastructure - Sanitation		12 201	-	30 973	64 006	92 240	92 240	45 904	29 955	19 329
Infrastructure - Other		-	203	-	-	192	192	10 288	-	19 417
Infrastructure		69 679	65 305	73 934	189 828	269 096	269 096	215 709	162 033	164 905
Community		5 129	1 987	5 154	-	704	704	3 000	1 000	8 495
Heritage assets		-	-	-	-	-	-	-	-	-
Investment properties		-	-	-	-	-	-	-	-	-
Other assets	6	(2 939)	(11 025)	8 727	13 214	21 781	21 781	450	340	-
Agricultural Assets		-	-	-	-	-	-	-	-	-
Biological assets		-	-	-	-	-	-	-	-	-
Intangibles		-	-	-	-	317	317	-	1 800	-
Total Renewal of Existing Assets	2	7 450	15 796	59 450	-	-	-	-	-	-
Infrastructure - Road transport		(18 928)	(27 427)	-	-	-	-	-	-	-
Infrastructure - Electricity		121	-	1 917	-	-	-	-	-	-
Infrastructure - Water		-	-	-	-	-	-	-	-	-
Infrastructure - Sanitation		16 475	12 614	57 533	-	-	-	-	-	-
Infrastructure - Other		-	-	-	-	-	-	-	-	-
Infrastructure		12 121	10 189	59 450	-	-	-	-	-	-
Community		1 217	587	-	-	-	-	-	-	-
Heritage assets		-	-	-	-	-	-	-	-	-
Investment properties		-	-	-	-	-	-	-	-	-
Other assets	5	8 365	5 039	-	-	-	-	-	-	-
Agricultural Assets		-	-	-	-	-	-	-	-	-
Biological assets		-	-	-	-	-	-	-	-	-
Intangibles		-	-	-	-	-	-	-	-	-
Total Capital Expenditure	4	-	-	-	-	-	-	-	-	-
Infrastructure - Road transport		21 985	7 358	28 780	36 000	36 461	36 461	22 397	15 000	81 819
Infrastructure - Electricity		15 855	30 142	15 666	20 772	33 420	33 420	14 464	2 518	20 722
Infrastructure - Water		631	175	432	69 050	106 784	106 784	122 657	114 560	23 619
Infrastructure - Sanitation		28 878	37 616	88 506	64 006	92 240	92 240	45 904	29 955	19 329
Infrastructure - Other		-	203	-	-	192	192	10 288	-	19 417
Infrastructure		67 548	75 494	133 384	189 828	269 096	269 096	215 709	162 033	164 905
Community		6 346	2 554	5 154	-	704	704	3 000	1 000	8 495
Heritage assets		-	-	-	-	-	-	-	-	-
Investment properties		-	-	-	-	-	-	-	-	-
Other assets	5	5 425	(5 985)	8 727	13 214	21 781	21 781	450	340	-
Agricultural Assets		-	-	-	-	-	-	-	-	-
Biological assets		-	-	-	-	-	-	-	-	-
Intangibles		-	-	-	-	317	317	-	1 800	-
TOTAL CAPITAL EXPENDITURE - Asset class	2	79 319	72 063	147 266	203 042	291 899	291 899	219 159	165 173	173 400
ASSET REGISTER SUMMARY - PPE (WDV)										
Infrastructure - Road transport	\$	873 681	-	-	-	-	-	496 446	457 941	486 255
Infrastructure - Electricity		358 237	-	-	-	-	-	256 998	245 352	251 910
Infrastructure - Water		662 683	-	-	-	-	-	562 829	645 791	637 812
Infrastructure - Sanitation		771 484	-	-	-	-	-	562 180	555 453	538 100
Infrastructure - Other		36 310	-	-	-	-	-	188 238	187 406	205 992
Infrastructure		2 702 395	-	-	-	-	-	2 066 692	2 091 944	2 120 069
Community		383 220	-	-	-	-	-	250 971	242 457	241 437
Heritage assets		400	-	-	-	-	-	400	-	-
Investment properties		3 022	2 821	2 720	6 883	6 883	6 883	2 519	2 418	2 317
Other assets		768 065	-	-	-	-	-	247 746	227 352	206 457
Agricultural Assets		-	-	-	-	-	-	2 220	2 220	2 220
Biological assets		-	-	-	-	-	-	-	-	-
Intangibles		-	-	-	-	-	-	-	-	-
TOTAL ASSET REGISTER SUMMARY - PPE (WDV)	5	3 857 102	2 821	2 720	6 883	6 883	6 883	2 570 548	2 566 390	2 572 500
EXPENDITURE OTHER ITEMS										
Depreciation & asset impairment		164 806	151 403	167 533	165 000	164 998	164 998	167 500	167 500	167 500
Repairs and Maintenance by Asset Class	3	110 671	148 015	177 735	131 869	130 689	130 689	131 869	137 144	142 630
Infrastructure - Road transport		5 958	8 871	6 987	15 482	14 845	14 845	15 482	16 101	16 745
Infrastructure - Electricity		26 465	32 970	27 607	28 349	30 182	30 182	28 349	29 483	30 662
Infrastructure - Water		11 718	29 230	20 862	22 967	16 804	16 804	22 967	23 896	24 841
Infrastructure - Sanitation		9 888	6 176	8 788	17 101	13 788	13 788	17 101	17 785	18 496
Infrastructure - Other		370	358	340	490	369	369	490	509	530
Infrastructure		54 399	77 605	64 584	84 389	76 008	76 008	84 389	87 764	91 275
Community		282	647	318	2 041	653	653	2 041	2 123	2 208
Heritage assets		-	-	-	-	-	-	-	-	-
Investment properties		-	-	-	-	-	-	-	-	-
Other assets	6, 7	55 991	69 764	112 833	45 439	54 028	54 028	45 439	47 257	49 147
TOTAL EXPENDITURE OTHER ITEMS		275 478	299 418	345 268	296 669	295 687	295 687	299 369	304 644	310 130
Renewal of Existing Assets as % of total capex		9.4%	21.9%	40.4%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Renewal of Existing Assets as % of deprecn"		4.5%	10.4%	35.5%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
R&M as a % of PPE		5.1%	6.6%	7.9%	6.1%	6.1%	6.1%	5.1%	5.3%	5.5%
Renewal and R&M as a % of PPE		3.0%	5807.0%	8720.0%	1916.0%	1899.0%	1899.0%	5.0%	5.0%	6.0%

References

1. Detail of new assets provided in Table SA34a
2. Detail of renewal of existing assets provided in Table SA34b
3. Detail of Repairs and Maintenance by Asset Class provided in Table SA34c
4. Must reconcile to total capital expenditure on Budgeted Capital Expenditure
5. Must reconcile to 'Budgeted Financial Position' (written down value)
6. Donated/contributed and assets funded by finance leases to be allocated to the respective category
7. Including repairs and maintenance to agricultural, biological and intangible assets

Check balance to A6

#####

0.00

0.00

0.00

MP312 Emalahleni (Mp) - Table A10 Basic service delivery measurement

Description	Ref	2012/13	2013/14	2014/15	Current Year 2015/16			2016/17 Medium Term Revenue & Expenditure Framework		
		Outcome	Outcome	Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2016/17	Budget Year +1 2017/18	Budget Year +2 2018/19
Household service targets	1									
Water:										
Piped water inside dwelling		-	-	-	-	-	-	67 786	67 786	67 786
Piped water inside yard (but not in dwelling)		-	-	-	-	-	-	31 342	31 342	31 342
Using public tap (at least min. service level)	2	-	-	-	-	-	-	10 376	10 376	10 376
Other water supply (at least min. service level)	4	-	-	-	-	-	-	-	-	-
Minimum Service Level and Above sub-total		-	-	-	-	-	-	109 504	109 504	109 504
Using public tap (< min. service level)	3	-	-	-	-	-	-	-	-	-
Other water supply (< min service level)	4	-	-	-	-	-	-	7 504	7 504	7 504
No water supply		-	-	-	-	-	-	6 462	6 462	6 462
Below Minimum Service Level sub-total		-	-	-	-	-	-	13 966	13 966	13 966
Total number of households	5	-	-	-	-	-	-	123 470	123 470	123 470
Sanitation/sewage:										
Flush toilet (connected to sewerage)		-	-	-	-	-	-	84 956	84 956	84 956
Flush toilet (with septic tank)		-	-	-	-	-	-	2 461	2 461	2 461
Chemical toilet		-	-	-	-	-	-	869	869	869
Pit toilet (ventilated)		-	-	-	-	-	-	3 926	3 926	3 926
Other toilet provisions (> min service level)		-	-	-	-	-	-	27 434	27 434	27 434
Minimum Service Level and Above sub-total		-	-	-	-	-	-	119 647	119 647	119 647
Bucket toilet		-	-	-	-	-	-	-	-	-
Other toilet provisions (< min service level)		-	-	-	-	-	-	-	-	-
No toilet provisions		-	-	-	-	-	-	3 077	3 077	3 077
Below Minimum Service Level sub-total		-	-	-	-	-	-	3 077	3 077	3 077
Total number of households	5	-	-	-	-	-	-	122 723	122 723	122 723
Energy:										
Electricity (at least min. service level)		-	-	-	-	-	-	-	-	-
Electricity - prepaid (min. service level)		-	-	-	-	-	-	-	-	-
Minimum Service Level and Above sub-total		-	-	-	-	-	-	-	-	-
Electricity (< min. service level)		-	-	-	-	-	-	-	-	-
Electricity - prepaid (< min. service level)		-	-	-	-	-	-	-	-	-
Other energy sources		-	-	-	-	-	-	-	-	-
Below Minimum Service Level sub-total		-	-	-	-	-	-	-	-	-
Total number of households	5	-	-	-	-	-	-	-	-	-
Refuse:										
Removed at least once a week		-	-	-	-	-	-	97 967	97 967	97 967
Minimum Service Level and Above sub-total		-	-	-	-	-	-	97 967	97 967	97 967
Removed less frequently than once a week		-	-	-	-	-	-	6 695	6 695	6 695
Using communal refuse dump		-	-	-	-	-	-	-	-	-
Using own refuse dump		-	-	-	-	-	-	-	-	-
Other rubbish disposal		-	-	-	-	-	-	-	-	-
No rubbish disposal		-	-	-	-	-	-	3 786	3 786	3 786
Below Minimum Service Level sub-total		-	-	-	-	-	-	10 481	10 481	10 481
Total number of households	5	-	-	-	-	-	-	108 449	108 449	108 449
Households receiving Free Basic Service	7									
Water (6 kilolitres per household per month)		-	-	-	-	-	-	-	-	-
Sanitation (free minimum level service)		-	-	-	-	-	-	-	-	-
Electricity/other energy (50kwh per household per month)		-	-	-	-	-	-	-	-	-
Refuse (removed at least once a week)		-	-	-	-	-	-	-	-	-
Cost of Free Basic Services provided (R'000)	8									
Water (6 kilolitres per household per month)		-	-	-	-	-	-	-	-	-
Sanitation (free sanitation service)		-	-	-	-	-	-	-	-	-
Electricity/other energy (50kwh per household per month)		-	-	-	-	-	-	-	-	-
Refuse (removed once a week)		-	-	-	-	-	-	-	-	-
Total cost of FBS provided (minimum social package)		-	-	-	-	-	-	-	-	-
Highest level of free service provided										
Property rates (R value threshold)		-	-	-	-	-	-	-	-	-
Water (kilolitres per household per month)		-	-	-	-	-	-	-	-	-
Sanitation (kilolitres per household per month)		-	-	-	-	-	-	-	-	-
Sanitation (Rand per household per month)		-	-	-	-	-	-	-	-	-
Electricity (kwh per household per month)		-	-	-	-	-	-	-	-	-
Refuse (average litres per week)		-	-	-	-	-	-	-	-	-
Revenue cost of free services provided (R'000)	9									
Property rates (R15 000 threshold rebate)		-	-	-	-	-	-	-	-	-
Property rates (other exemptions, reductions and rebates)		-	-	-	-	-	-	-	-	-
Water		-	-	-	-	-	-	-	-	-
Sanitation		-	-	-	-	-	-	-	-	-
Electricity/other energy		-	-	-	-	-	-	-	-	-
Refuse		-	-	-	-	-	-	-	-	-
Municipal Housing - rental rebates		-	-	-	-	-	-	-	-	-
Housing - top structure subsidies	6	-	-	-	-	-	-	-	-	-
Other		-	-	-	-	-	-	-	-	-
Total revenue cost of free services provided (total social package)		-	-	-	-	-	-	-	-	-

References:

1. Include services provided by another entity; e.g. Eskom
2. Stand distance <= 200m from dwelling
3. Stand distance > 200m from dwelling
4. Borehole, spring, rain-water tank etc.
5. Must agree to total number of households in municipal area (informal settlements receiving services must be included)
6. Include value of subsidy provided by municipality above provincial subsidy level
7. Show number of households receiving at least these levels of services completely free (informal settlements must be included)
8. Must reflect the cost to the municipality of providing the Free Basic Service

MP312 Emlahant (Mp) - Supporting Table SA1 Supporting detail to 'Budgeted Financial Performance'

MP312 Enxantlehl (Mp) - Supporting Table 8A1 Supporting detail to 'Budgeted Financial Performance'					Current Year 2015/16				2015/17 Medium Term Revenue & Expenditure Framework		
Description	Ref	2012/13	2013/14	2014/15					Budget Year 2016/17	Budget Year +1 2017/18	Budget Year +2 2018/19
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome			
R thousand											
REVENUE ITEMS											
Property rates											
Total Property Rates		251 827	456 745	565 619	568 332	618 501	616 501	472 971	655 610	709 003	751 543
Less Revenue Foregone		25 256	178 066	251 214	203 162	263 635	268 605	201 953	261 759	315 835	319 245
Net Property Rates		231 881	277 679	334 405	365 170	347 607	347 907	271 019	384 120	407 167	431 597
Service charges - electricity revenue											
Total Service charges - electricity revenue		609 847	651 449	656 897	1 295 392	930 375	930 375	562 299	1 133 791	1 224 494	1 322 450
Less Revenue Foregone											
Net Service charges - electricity revenue		609 847	651 449	656 897	1 295 392	930 375	930 375	562 299	1 133 791	1 224 494	1 322 450
Service charges - water revenue											
Total Service charges - water revenue		208 471	280 477	285 194	363 179	314 923	314 923	250 075	386 056	408 219	433 772
Less Revenue Foregone											
Net Service charges - water revenue		208 471	280 477	285 194	363 179	314 923	314 923	250 075	386 056	408 219	433 772
Service charges - sanitation revenue											
Total Service charges - sanitation revenue		77 358	107 203	113 614	133 009	125 126	125 126	99 580	148 024	156 905	166 319
Less Revenue Foregone											
Net Service charges - sanitation revenue		77 358	107 203	113 614	133 009	125 126	125 126	99 580	148 024	156 905	166 319
Service charges - refuse revenue											
Total Service charges - refuse revenue		62 941	63 809	72 242	79 264	77 169	77 169	61 994	101 631	107 940	114 411
Less Revenue Foregone											
Net Service charges - refuse revenue		62 941	63 809	72 242	79 264	77 169	77 169	61 994	101 631	107 940	114 411
Other Revenue											
Sub - Grants		131	296	2 395	63	89 080	89 080	12 431	6 359	6 952	7 369
Sub - Donations		1 540	219	191	1 063	997	997	1 061	1 061	1 140	1 210
Sub - Other		21 459	31 614	48 349	39 942	69 606	69 606	56 357	57 359	61 618	66 450
Total Other Revenue		23 130	31 129	3 035	40 608	159 783	159 783	70 849	64 780	70 620	75 229
EXPENDITURE ITEMS											
Employee related costs											
Basic Salaries and Wages		195 182	229 775	269 483	321 890	322 178	322 176	233 633	371 045	397 077	424 875
Pension and LIF Contributions		41 634	49 121	55 103	66 276	68 536	68 536	50 458	62 978	66 787	65 002
Medical Aid Contributions		28 423	33 863	36 607	44 868	42 986	42 986	32 133	44 271	47 370	50 686
Overtime		35 427	45 945	37 125	45 527	42 082	42 082	34 172	47 924	51 279	54 868
Performance Bonus											
Motor Vehicle Allowance			23	73	615	107	107	88	175	187	201
Cellphone Allowance											
Housing Allowances		2 891	2 981	3 025	3 630	3 199	3 199	2 368	3 455	3 657	3 956
Other benefits and allowances		33 776	46 934	75 317	85 940	110 335	110 335	74 325	99 918	106 910	114 391
Payments in lieu of leave											
Long service awards											
Post-retirement benefit obligations											
sub-total		338 542	408 723	478 903	571 167	589 421	589 421	427 410	649 768	695 307	743 980
Less: Employees costs capitalised to PPE											
Total Employee related costs		338 542	408 723	478 903	571 167	589 421	589 421	427 410	649 768	695 307	743 980
Contributions recognised - capital											
List contributions by contract											

MP312 Enslaheni (Mp) - Supporting Table SA1 Supporting detail to 'Budgeted Financial Performance'

MP312 Enslaitment (Mp) - Supporting Table SA1 Supporting detail to 'Budgeted Financial Performance'											
Description	Ref	2012/13	2013/14	2014/15	Current Year 2015/16				2016/17 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2016/17	Budget Year +1 2017/18	Budget Year +2 2018/19
R thousand											
Other Expenditure By Type											
Collection costs											
Contributions to 'other' provisions											
Consultant fees											
Audit fees		4 863	5 475	5 565	4 326	3 581	3 591	2 645	4 326	4 499	4 679
General expenses	3	16 144	25 792	37 457	29 582	29 286	29 286	4 936	45 670	49 231	53 071
Rental - Office Machinery		3 999	(37)	403	3 500	3 744	3 744	2 474	3 505	3 645	3 791
Monitoring - Cut Offs		1 230	1 118	1 035	791	465	465	439	791	823	856
Telephone Services		4 647	5 833	4 862	4 616	3 862	3 862	2 599	4 720	4 909	5 106
Training Fees		2 956	1 268	958	1 864	1 512	1 512	574	1 864	1 939	2 016
Transport - Rural Water Supply		3 614	10 427	12 092	9 466	14 847	14 847	13 674	9 498	9 876	10 271
Rental - Machinery And Equipment		1 545	449	545	6 148	3 431	3 431	18	6 148	6 384	6 650
General Expenditure		40 499	90 298	80 035	56 970	54 426	54 426	32 067	58 339	58 525	61 015
Commission-Prepaid		3 566	4 757	4 997	5 684	4 547	4 547	-	5 684	5 911	6 147
Water Research Fund		956	334	126	982	785	785	-	982	1 021	1 062
Membership / Subscription Fees		3 593	7 346	5 225	2 396	1 924	1 924	1 821	2 396	2 492	2 591
Reconnections		4 418	5 719	2 744	5 308	3 627	3 627	1 347	5 308	5 521	5 741
Tyres		1 373	3 604	2 096	1 922	2 227	2 227	691	1 922	1 999	2 079
Vehicle Tracking		141	800	948	178	1 040	1 040	617	178	183	191
Bank Charges		7 658	6 147	7 385	6 104	8 701	8 701	4 739	6 104	6 348	6 602
Postage & Telegrams		2 201	2 634	2 540	1 895	1 674	1 674	1 252	1 695	1 783	1 833
Workmen Compensation		1 848	290	2 234	1 885	1 512	1 512	-	-	2 121	2 076
Meter Readings		6 153	4 130	4 177	4 552	3 641	3 641	3 296	4 552	4 734	4 923
Printing And Stationery		2 390	3 843	3 693	3 623	3 332	3 332	2 293	3 696	3 844	3 998
Software Licences		1 440	1 852	1 597	1 190	952	952	561	1 190	1 238	1 288
Legal Costs		2 870	13 847	6 214	1 732	3 636	3 636	3 562	1 732	1 801	1 873
Forensic Investigations		-	6 712	20 034	-	-	-	-	-	-	-
Uniforms & Protective Clothing		1 382	1 932	2 726	2 378	3 127	3 127	1 540	2 378	2 471	2 570
Travel/Subs. Exp. & Del. Costs		2 892	2 457	2 370	2 123	2 044	2 044	916	2 183	2 259	2 350
Fuel & Oil		5 807	13 147	7 551	10 188	8 750	8 750	8 338	10 188	10 596	11 020
Advertisements		529	697	701	834	609	609	360	954	1 017	902
Community Participation		1 781	1 941	4 290	3 870	2 050	2 050	692	3 870	4 025	4 186
Licences - Motor Vehicles		856	658	1 107	968	1 181	1 181	877	968	1 007	1 047
Management: Land Fill Site		3 193	3 718	3 882	4 042	3 233	3 233	3 177	4 042	4 203	4 371
Clearing Of City		-	683	1 463	1 082	865	865	4	1 082	1 125	1 170
Inventory Items: Tools, Furn. & Equip		1 343	1 747	1 204	1 255	1 258	1 258	687	1 275	1 326	1 379
Data Communications		759	974	868	1 123	1 131	1 131	1 099	1 123	1 168	1 215
Total 'Other' Expenditure	1	156 482	293 784	238 837	187 405	177 003	177 004	55 298	198 358	205 814	218 058
by Expenditure Item											
Employee related costs	8	-	-	16 206	17 231	18 535	18 535	4 835	17 231	17 920	18 637
Other materials		-	-	-	-	-	-	-	-	-	-
Contracted Services		-	-	-	-	-	-	-	-	-	-
Other Expenditure		110 671	148 015	161 529	114 638	112 154	112 154	53 252	114 638	119 224	123 993
Total Repairs and Maintenance Expenditure	9	110 671	148 015	177 735	131 869	130 689	130 689	58 087	131 869	137 144	142 630

MP312 Emlaltoni (Mp) - Supporting Table SA2 Matrix Financial Performance Budget (revenue source/expenditure type and dept.)

MP342 Emalaheni (Mp) - Supporting Table SA2 Matrix Financial Performance Budget (revenue source/expenditure type and dept.)																	
Description	Ref	Vote 01 - Executive And Council	Vote 02 - Finance	Vote 03 - Administration And Resource Management	Vote 04 - Planning & Development	Vote 05 - Health	Vote 06 - Community & Social Services	Vote 07 - Housing	Vote 08 - Public Safety	Vote 09 - Sport & Recreation	Vote 10 - Environment Protection&management	Vote 11 - Waste Management	Vote 12 - Waste Water Management	Vote 13 - Water	Vote 14 - Electricity Distribution	Vote 15 - Other	Total
H thousand																	
Revenue By Source																	
Property rates			384 120														384 120
Property rates - penalties & collection charges																	
Service charges - electricity revenue															1 133 791		1 133 791
Service charges - water revenue														300 050			380 056
Service charges - sanitation revenue													148 024				148 024
Service charges - refuse revenue												101 831					101 831
Service charges - other					534												534
Rental of facilities and equipment	6	291	19	9 908			8			1 139	158				60		11 608
Interest earned - external investments		707															707
Interest earned - outstanding debtors		68 773															68 773
Dividends received																	
Fines									4 083						793		4 856
Licences and permits		3					42		2 170		29						2 243
Agency services									22 311								22 311
Other revenue		259 508		1 800													
Transfers recognised - operational	9	6 012	1 238	10 164			581		176	0	372	484	152	1 513	41 649	52	65 190
Gains on disposal of PPE																	
Total Revenue (including capital transfers and contributions)	14	739 411	1 255	22 408	-	-	633	-	24 719	1 130	1 185	102 515	148 175	387 568	1 182 322	52	2 615 387
Expenditure By Type																	
Employee related costs		39 065	95 752	34 547	45 240	4 319	16 617		91 714	16 158	25 667	55 053	55 535	53 481	90 109	24 330	649 788
Remuneration of councillors		24 972															24 972
Debt impairment		29 811	76 824									20 368	20 602	77 211	199 752		433 668
Depreciation & asset impairment	38	8 564	1 482	825	40	574			1 605	1	4 253	1 767	23 136	41 038	20 448	63 619	167 600
Finance charges	-	1 883		802	39				793	38	45	537	165	5 455	62 232	929	72 718
Bulk purchases														72 489	878 981		949 450
Other materials	31	5 974	3 781	1 339	29	148			2 612	323	1 682	6 828	20 828	23 815	45 390	18 792	131 868
Contracted services	280	8 703		2 392			1		8 449		292	520	6 326	4 379	1 402		33 757
Transfers and grants		35 929															35 929
Other expenditure	23 383	37 904	14 449	6 175	560	1 188			7 748	801	2 228	14 945	14 600	51 399	16 207	7 064	198 359
Loss on disposal of PPE																	
Total Expenditure	117 680	271 535	54 269	56 673	4 897	16 829	-	114 222	19 321	34 385	99 728	150 180	329 228	1 312 523	114 736	2 697 889	
Surplus/(Deficit)	(117 575)	467 877	(53 014)	(34 267)	(4 887)	(17 895)	-	(85 502)	(18 191)	(33 180)	2 789	(2 015)	56 343	(130 261)	(114 680)	(82 502)	
Transfers recognised - capital		756		100		120					3 460		112 680		14 464	32 685	220 135
Contributions recognised - capital																	
Contributed assets																	
Surplus/(Deficit) after capital transfers & contributions	(117 575)	468 633	(53 014)	(34 167)	(4 887)	(17 895)	-	(85 502)	(18 191)	(29 730)	2 789	110 666	114 223	(115 737)	(91 998)		137 833

1 Departmental columns to be based on municipal organisation structure

MP312 Emalahleni (Mp) - Supporting Table SA3 Supporting detail to 'Budgeted Financial Position'

MP312 Emailien (mp) - Supporting Table SA3 Supporting detail to Budgetary Financial Section									2016/17 Medium Term Revenue & Expenditure Framework		
Description	Ref	2012/13	2013/14	2014/15	Current Year 2015/16				Budget Year 2016/17	Budget Year +1 2017/18	Budget Year +2 2018/19
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome			
R thousand											
ASSETS											
Call investment deposits											
Call deposits < 90 days		30 017	42 705	-	15 000	15 000	15 000	15 000	-	-	-
Other current investments > 90 days											
Total Call investment deposits	2	30 017	42 705	-	15 000	15 000	15 000	15 000	-	-	-
Consumer debtors											
Consumer debtors		240 543	448 743	613 135	881 218	881 218	881 218	2 031 805	2 214 668	2 325 401	2 441 671
Less: Provision for debt impairment								(1 096 833)	(433 566)	(404 394)	(428 658)
Total Consumer debtors	2	240 543	448 743	613 135	881 218	881 218	881 218	934 972	1 781 101	1 921 007	2 013 014
Debt impairment provision											
Balance at the beginning of the year											
Contributions to the provision											
Bad debts written off											
Balance at end of year											
Property, plant and equipment (PPE)											
PPE at cost/valuation (excl. finance leases)	3	2 191 507	2 256 430	2 260 075	2 151 357	2 151 357	2 151 357	2 109 710	2 568 030	2 563 973	2 570 183
Leases recognised as PPE											
Less: Accumulated depreciation	2	2 191 507	2 256 430	2 260 075	2 151 357	2 151 357	2 151 357	2 109 710	2 568 030	2 563 973	2 570 183
Total Property, plant and equipment (PPE)	2	2 191 507	2 256 430	2 260 075	2 151 357	2 151 357	2 151 357	2 109 710	2 568 030	2 563 973	2 570 183
LIABILITIES											
Current liabilities - Borrowing											
Short term loans (other than bank overdraft)		27 272	42 798	17 128	20 955	20 955	20 955	20 955	18 394	19 316	17 968
Current portion of long-term liabilities											
Total Current liabilities - Borrowing		27 272	42 798	17 128	20 955	20 955	20 955	20 955	18 394	19 316	17 968
Trade and other payables											
Trade and other creditors		335 455	774 049	1 632 421	830 000	830 000	830 000	1 667 769	1 407 603	1 346 722	1 279 385
Unspent conditional transfers											
VAT											
Total Trade and other payables	2	335 455	774 049	1 632 421	830 000	830 000	830 000	1 667 769	1 407 603	1 346 722	1 279 385
Non current liabilities - Borrowing											
Borrowing	4	162 766	128 778	124 109	132 649	132 649	132 649	138 161	90 102	70 786	52 818
Finance leases (including PPP asset element)											
Total Non current liabilities - Borrowing		162 766	128 778	124 109	132 649	132 649	132 649	138 161	90 102	70 786	52 818
Provisions - non-current											
Retirement benefits											
List other major provision items											
Refuse landfill site rehabilitation											
Other		176 360	200 157	272 480	250 000	250 000	250 000	280 000	320 000	360 000	400 000
Total Provisions - non-current		176 360	200 157	272 480	250 000	250 000	250 000	280 000	320 000	360 000	400 000
CHANGES IN NET ASSETS											
Accumulated Surplus/(Deficit)											
Accumulated Surplus/(Deficit) - opening balance		1 816 835	-	643 549	1 695 087	1 695 087	1 695 087	1 695 087	2 263 566	2 347 423	2 423 503
GRAP adjustments											
Restated balance		1 816 835	-	643 549	1 695 087	1 695 087	1 695 087	1 695 087	2 263 566	2 347 423	2 423 503
Surplus/(Deficit)		22 527	(530 565)	(180 933)	443 663	255 252	255 252	704 081	137 633	208 798	254 987
Appropriations to Reserves											
Transfers from Reserves											
Depreciation offsets											
Other adjustments											
Accumulated Surplus/(Deficit)	1	1 839 362	(530 565)	462 616	2 138 750	1 950 338	1 950 338	2 399 167	2 401 199	2 556 222	2 678 491
Reserves											
Housing Development Fund											
Capital replacement											
Self-insurance											
Other reserves											
Revaluation											
Total Reserves	2										
GRAND TOTAL FINANCIAL POSITION	2	1 839 362	(530 565)	462 616	2 138 750	1 950 338	1 950 338	2 399 167	2 401 199	2 556 222	2 678 491

MP312 Emalahleni (Mp) - Supporting Table SA4 Reconciliation of IDP strategic objectives and budget (revenue)

MP312 Emlalanti (mp) - Supporting Table SA4 Reconciliation of IDP Strategic Objectives and Budget Revenue													
Strategic Objective	Goal	Goal Code	Ref	2012/13	2013/14	2014/15	Current Year 2015/16			2016/17 Medium Term Revenue & Expenditure Framework			
				Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2016/17	Budget Year +1 2017/18	Budget Year +2 2018/19	
R thousand													
Executive And Council	Service Delivery	A		2 531	2 683	5 618	6	16	16	14	15	16	
Finance	Service Delivery	A		462 011	522 880	609 005	676 845	667 404	667 404	739 411	800 154	859 802	
Administration Resources	Support Services And Service	A		2 509	1 408	1 636	1 893	8 262	8 262	1 255	1 330	1 410	
Management	Delivery												
Planning And Development	Service Delivery	A		6 279	7 364	11 516	14 830	88 733	88 733	22 406	22 443	23 153	
Health	Service Delivery	A		55	-	-	-	40 000	40 000	-	-	-	
Community And Social Services	Service Delivery	A		1 572	2 560	1 700	90	75	75	633	671	711	
Housing	Service Delivery	A		2 405	4 172	3 147	-	-	-	-	-	-	
Public Safety	Service Delivery	A		20 081	32 003	39 900	28 901	23 731	23 731	28 720	30 443	32 270	
Sport & Recreation	Community Social Services	C		324	23	2 894	353	1 123	1 123	1 130	1 197	1 269	
Protection Management	Service Delivery	B		34	107	60	1 041	2 386	2 386	1 185	1 256	1 332	
Waste Management	Service Delivery	C		63 861	64 229	72 722	80 099	77 969	77 969	102 515	108 665	115 185	
Waste Water Management	Service Delivery	B		77 777	107 487	143 053	133 204	127 538	127 538	148 175	157 066	166 490	
Roads, Storm Water & Transport	Service Delivery	B		511	308	681	71	717	717	43	45	48	
Water	Service Delivery	B		208 089	281 477	286 112	363 411	72 636	72 636	387 568	410 822	435 472	
Electricity Distribution	Service Delivery	B		616 966	669 834	734 789	1 325 865	1 204 781	1 204 781	1 182 331	1 276 774	1 378 702	
Allocations To Other Priorities				6 611	6 799	9 304	-	-	-	-	-	-	
Total Revenue (excluding capital transfers and contributions)				1	1 471 616	1 703 113	1 922 135	2 626 610	2 315 371	2 315 371	2 615 387	2 810 882	3 015 861

References

1. Total revenue must reconcile to Table A4 Budgeted Financial Performance (revenue and expenditure)

MP312 Emalahleni (Mp) - Supporting Table SA5 Reconciliation of IDP strategic objectives and budget (operating expenditure)

Strategic Objective	Goal	Goal Code	Ref	2012/13	2013/14	2014/15	Current Year 2015/16			2016/17 Medium Term Revenue & Expenditure Framework		
				Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2016/17	Budget Year +1 2017/18	Budget Year +2 2018/19
R thousand												
Executive And Council	Service Delivery	A		72 699	138 695	113 196	86 060	90 896	90 896	117 590	120 777	127 981
Finance	Service Delivery	A		143 524	155 819	237 048	222 420	205 053	205 053	271 535	277 705	293 508
Administration Resources Management	Support Services And Service Delivery	A		35 027	35 607	66 194	52 541	45 734	45 734	54 269	57 421	60 772
Planning And Development	Service Delivery	A		8 664	14 702	14 209	59 566	58 273	58 273	56 673	58 796	61 834
Health	Service Delivery	A		14 921	16 082	8 952	9 053	4 814	4 814	4 987	5 333	5 522
Community And Social Services	Service Delivery	A		16 742	21 600	23 214	18 093	16 753	16 753	18 528	19 750	21 057
Housing	Service Delivery	A		8 659	8 127	11 919	-	-	-	-	-	-
Public Safety	Service Delivery	A		64 952	99 995	161 974	106 907	106 399	106 399	114 222	121 367	128 996
Sport & Recreation	Community Social Services	C		18 717	23 100	25 695	13 267	17 009	17 009	19 321	20 656	22 084
Protection Management	Service Delivery	B		3 562	3 487	2 666	42 209	34 251	34 251	34 365	36 351	38 472
Waste Management	Service Delivery	C		74 150	78 116	96 180	90 352	76 907	76 907	99 726	103 019	109 128
Waste Water Management	Service Delivery	B		95 205	99 939	119 525	123 171	127 772	127 772	150 190	154 034	161 902
Roads, Storm Water & Transport	Service Delivery	B		67 420	41 428	7 747	58 135	57 698	57 698	60 152	61 892	63 740
Water	Service Delivery	B		208 293	226 816	295 989	283 338	254 317	254 317	329 226	335 701	352 349
Electricity Distribution	Service Delivery	B		733 195	1 394 047	1 040 897	1 216 678	1 169 072	1 169 072	1 367 105	1 394 774	1 486 929
Allocations To Other Priorities				45 655	56 467	31 992	-	-	-	-	-	-
Total Expenditure			1	1 611 384	2 414 029	2 257 395	2 381 789	2 264 948	2 264 948	2 697 889	2 767 577	2 934 274

References

1. Total expenditure must reconcile to Table A4 Budgeted Financial Performance (revenue and expenditure)

MP312 Emalahleni (Mp) - Supporting Table SA6 Reconciliation of IDP strategic objectives and budget (capital expenditure)

MP312 Emalahleni (Mp) - Supporting Table SA6 Reconciliation of IDP Strategic Objectives and Budget (Capital Expenditure)													
Strategic Objective	Goal	Goal Code	Ref	2012/13	2013/14	2014/15	Current Year 2015/16			2016/17 Medium Term Revenue & Expenditure Framework			
				Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2016/17	Budget Year +1 2017/18	Budget Year +2 2018/19	
R thousand													
Executive And Council	Service Delivery	A		-	-	642	-	148	148	-	-	-	
Finance	Service Delivery	A		-	-	-	-	1 815	1 815	-	-	-	
Administration Resources Management	Support Services And Service Delivery	A		-	-	-	4 200	4 350	4 350	-	-	-	
Planning And Development	Service Delivery	A		-	-	356	31 000	33 934	33 934	10 288	-	2 427	
Health	Service Delivery	A		4 858	-	800	-	15	15	-	-	-	
Community And Social Services	Service Delivery	A		-	-	1 883	-	36	36	-	-	-	
Housing	Service Delivery	A		-	-	-	-	-	-	-	-	-	
Public Safety	Service Delivery	A		-	-	409	-	2 115	2 115	-	1 800	-	
Sport & Recreation	Community Social Services	C		1 856	567	4 758	-	260	260	3 450	1 500	6 068	
Protection Management	Service Delivery	B		-	-	-	-	1 133	1 133	-	-	-	
Waste Management	Service Delivery	C		-	302	713	-	17	17	-	-	19 417	
Waste Water Management	Service Delivery	B		18 331	25 525	88 506	84 006	135 298	135 298	45 904	29 955	19 329	
Roads, Storm Water & Transport	Service Delivery	B		37 465	32 991	28 784	10 000	11 521	11 521	12 397	5 000	71 819	
Water	Service Delivery	B		831	-	432	53 064	67 806	67 806	132 657	124 560	33 619	
Electricity Distribution	Service Delivery	B		15 582	12 661	19 434	20 772	33 450	33 450	14 464	2 518	20 722	
Allocations To Other Priorities				397	16	548	-	-	-	-	-	-	
Total Capital Expenditure				1	79 319	72 063	147 266	203 042	291 899	291 899	219 159	165 333	173 400

References

1. Total capital expenditure must reconcile to Budgeted Capital Expenditure
2. Goal code must be used on Table SA36

MP312 Emalahleni (Mp) - Supporting Table SA7 Measureable performance objectives

Description	Unit of measurement	2012/13	2013/14	2014/15	Current Year 2015/16			2016/17 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2016/17	Budget Year +1 2017/18	Budget Year +2 2018/19

1. Include a measurable performance objective for each revenue source (within a relevant function) and each vote (MFMA s17(3)(b))
2. Include all Basic Services performance targets from 'Basic Service Delivery' to ensure Table SA7 represents all strategic responsibilities
3. Only include prior year comparative information for individual measures where relevant activity occurred in that year/s

MP312 Emalahleni (Mp) - Entities measureable performance objectives

Description	Unit of measurement	2012/13	2013/14	2014/15	Current Year 2015/16			2016/17 Medium Term Revenue & Expenditure Framework		

1. Include a measurable performance objective as agreed with the parent municipality (MFMA s87(5)(d))
2. Only include prior year comparative information for individual measures where relevant activity occurred in that year/s

MP312 Emalahleni (Mp) - Supporting Table SA8 Performance indicators and benchmarks

MP312 Emalaheni (Mp) - Supporting Table SA8 Performance indicators and benchmarks											
Description of financial indicator	Basis of calculation	2012/13	2013/14	2014/15	Current Year 2015/16				2016/17 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2016/17	Budget Year +1 2017/18	Budget Year +2 2018/19
Borrowing Management											
Credit Rating											
Capital Charges to Operating Expenditure	Interest & Principal Paid /Operating Expenditure	4.3%	3.2%	7.6%	22.0%	21.7%	21.7%	42.7%	3.4%	1.9%	1.5%
Capital Charges to Own Revenue	Finance charges & Repayment of borrowing /Own Revenue	5.4%	5.1%	10.2%	21.9%	23.8%	23.8%	30.4%	3.9%	2.1%	1.6%
Borrowed funding of 'own' capital expenditure	Borrowing/Capital expenditure excl. transfers and grants and contributions	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Safety of Capital											
Gearing	Long Term Borrowing/ Funds & Reserves	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Liquidity											
Current Ratio	Current assets/current liabilities	0.9	0.6	0.4	1.0	1.0	1.0	0.6	1.1	1.3	1.4
Current Ratio adjusted for aged debtors	Current assets less debtors > 90 days/current liabilities	0.9	0.6	0.4	1.0	1.0	1.0	0.6	1.1	1.3	1.4
Liquidity Ratio	Monetary Assets/Current Liabilities	0.1	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Revenue Management											
Annual Debtors Collection Rate (Payment Level %)	Last 12 Mths Receipts/Last 12 Mths Billing		101.0%	85.7%	100.5%	90.8%	96.4%	96.4%	139.5%	80.0%	80.0%
Current Debtors Collection Rate (Cash receipts % of Ratepayer & Other revenue)		101.0%	85.7%	100.5%	90.8%	96.4%	96.4%	139.5%	80.0%	80.0%	80.0%
Outstanding Debtors to Revenue	Total Outstanding Debtors to Annual Debtors > 12 Mths Recovered/Total Debtors > 12 Months Old	22.2%	32.7%	33.4%	37.0%	42.0%	42.0%	56.7%	69.3%	69.6%	68.0%
Creditors Management											
Creditors System Efficiency	% of Creditors Paid Within Terms (within 'MFMA' s 65(e))										
Creditors to Cash and Investments		388.0%	-1192.5%	11062.4%	-598.2%	10920.8%	10920.8%	21943.8%	14069.2%	1508.7%	697.9%
Other Indicators											
Electricity Distribution Losses (2)	Total Volume Losses (kW)										
	Total Cost of Losses (Rand '000)										
	% Volume (units purchased and generated less units sold)/units purchased and generated										
Water Distribution Losses (2)	Total Volume Losses (kℓ)										
	Total Cost of Losses (Rand '000)										
	% Volume (units purchased and generated less units sold)/units purchased and generated										
Employee costs	Employee costs/(Total Revenue - capital revenue)	23.0%	24.0%	24.9%	21.7%	25.5%	25.5%	25.9%	24.8%	24.7%	24.7%
Remuneration	Total remuneration/(Total Revenue - capital revenue)	26.2%	0.0%	0.0%	18.0%	20.4%	20.4%		25.9%	26.5%	27.2%
Repairs & Maintenance	R&M/(Total Revenue excluding capital revenue)	7.5%	8.7%	9.2%	5.0%	5.6%	5.6%		5.0%	4.8%	4.7%
Finance charges & Depreciation	FC&D/(Total Revenue - capital revenue)	12.9%	13.3%	15.6%	9.4%	10.2%	10.2%	0.5%	9.2%	7.1%	6.4%
IDP regulation financial viability Indicators											
i. Debt coverage	(Total Operating Revenue - Operating Grants)/Debt service payments due within financial year	24.2	12.9	3.4	5.0	5.0	5.0	16.0	25.1	26.0	27.8
ii. O/S Service Debtors to Revenue	Total outstanding service debtors/annual revenue received for services	27.2%	40.0%	42.5%	43.2%	53.6%	53.6%	74.7%	83.7%	84.4%	82.6%
iii. Cost coverage	(Available cash + Investments)/monthly fixed operational expenditure	0.8	(0.4)	0.1	(1.0)	0.1	0.1	0.2	0.1	0.5	0.9

References

1. Consumer debtors > 12 months old are excluded from current assets
2. Only include if services provided by the municipality

MP312 Emalaheni (Mp) - Supporting Table SA9 Social, economic and demographic statistics and assumptions

MP312 Emalahleni (Mp) - Supporting Table SA9 Social, economic and demographic statistics and assumptions																		
Description of economic indicator	Ref	Basis of calculation	2001 Census	2007 Survey	2011 Census	2012/13			2013/14			2014/15			Current Year 2015/16	2016/17 Medium Term Revenue & Expenditure Framework		
						Outcome	Outcome	Outcome	Outcome	Outcome	Outcome	Outcome	Outcome	Outcome		Original Budget	Outcome	Outcome
Demographics																		
Population			276	-	395									419	428	436	446	
Females aged 5 - 14			40		53									56	57	58	59	
Males aged 5 - 14			38		47									50	51	52	53	
Females aged 15 - 34			97		149									158	161	164	168	
Males aged 15 - 34			93		133									141	144	147	150	
Unemployment			48		52									55	56	57	59	
Monthly household income (no. of households)	1, 12																	
No income					3 795									4 023	4 224	4 308	4 403	
R1 - R1 600					6 010									6 371	6 689	6 823	6 973	
R1 601 - R3 200					13 289									14 086	14 791	15 086	15 418	
R3 201 - R6 400					20 179									21 390	22 459	22 908	23 412	
R6 401 - R12 800					20 937									22 193	23 303	23 769	24 292	
R12 801 - R25 800					16 129									17 097	17 952	18 311	18 713	
R25 801 - R51 200					12 613									13 370	14 038	14 319	14 634	
R52 201 - R102 400					7 346									7 787	8 176	8 340	8 523	
R102 401 - R204 800					2 457									2 604	2 735	2 789	2 851	
R204 801 - R409 600					545									578	607	619	632	
R409 601 - R819 200					359									381	400	408	417	
> R819 200																		
Poverty profiles (no. of households)	13				3 795									4022 70	4223 84	4308 31	4403 09	
< R2 060 per household per month																		
Household demographics (000)																		
Number of people in municipal area			276 413		395 466									419	440	449	459	
Number of poor people in municipal area			86 201	96 621	97 228									103	108	110	113	
Number of households in municipal area			82 298		119 874									127	133	136	139	
Number of poor households in municipal area					3 795									4	4	4	4	
Definition of poor household (R per month)																		
Housing statistics	3																	
Formal			60 901		96 738									102 543	107 670	109 823	112 239	
Informal			21 397		23 136									24 524	25 750	26 265	26 843	
Total number of households			82 298		119 874									127 066	133 420	136 088	139 082	
Dwellings provided by municipality	4																	
Dwellings provided by province/s																		
Dwellings provided by private sector	5																	
Total new housing dwellings																		
Economic	6																	
Inflation/inflation outlook (CPIX)																		
Interest rate - borrowing														5.2%	5.5%	6.0%	5.8%	
Interest rate - investment														10.5%	10.7%	11.0%	11.0%	
Remuneration increases														5.5%	5.5%	6.0%	6.0%	
Consumption growth (electricity)														7.0%	7.0%	7.5%	7.5%	
Consumption growth (water)														2.0%	2.0%	2.0%	3.0%	
														2.0%	1.0%	2.0%	2.0%	
Collection rates	7																	
Property tax/service charges														87.0%	80.0%	80.0%	80.0%	
Rental of facilities & equipment														98.0%	98.0%	97.0%	97.0%	
Interest - external investments														100.0%	100.0%	100.0%	100.0%	
Interest - debtors														87.0%	80.0%	80.0%	80.0%	
Revenue from agency services														99.0%	99.0%	99.0%	99.0%	

MP312 Emalaheni (Mp) Supporting Table SA10 Funding measurement

Description	MFMA section	Ref	2012/13	2013/14	2014/15	Current Year 2015/16				2016/17 Medium Term Revenue & Expenditure Framework		
			Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2016/17	Budget Year +1 2017/18	Budget Year +2 2018/19
Funding measures												
Cash/asset equivalents at the year end - R000	18(1)b	1	86 467	(64 917)	14 757	(138 249)	7 600	7 600	7 600	10 005	89 266	183 313
Cash - investments at the year end less applications - R000	18(1)b	2	23 646	(403 221)	(1 016 700)	11 082	(1 953)	(1 953)	(506 604)	2 789	277 933	432 492
Cash year end/weekly employee/supplier payments	18(1)b	3	0.8	(0.4)	0.1	(1.0)	0.1	0.1	0.2	0.1	0.5	0.9
Surplus/(Deficit) excluding depreciation effects - R000	18(1)	4	22 527	(630 556)	(1 009 933)	443 663	255 252	255 252	704 084	137 633	208 798	254 987
Service charges net % change - misco CPFA target maximum	18(1)a(2)	5	N/A	10.0%	2.8%	42.7%	(25.6%)	(5.0%)	(30.5%)	13.9%	1.1%	1.1%
Service charges net % change - misco CPFA target maximum	18(1)a(2)	6	100.8%	80.8%	98.0%	85.0%	83.7%	83.7%	122.7%	77.3%	82.6%	83.1%
Cash receipts % of Ratepayer & Other revenue	18(1)a(2)	7	16.6%	8.4%	13.4%	12.0%	9.3%	9.3%	0.0%	20.1%	17.5%	17.4%
Debt impairment expense as a % of total billable revenue	18(1)c(19)	8	220.6%	286.3%	105.7%	142.8%	99.3%	99.3%	366.0%	100.0%	100.1%	100.0%
Capital payments % of capital expenditure	18(1)c	9	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Borrowing receipts % of capital expenditure (excl transfers)	18(1)c	9	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Grants % of Govt. legislated/gazetted allocations	18(1)a	10	N/A	70.7%	15.4%	51.1%	0.0%	0.0%	(3.8%)	86.7%	7.9%	4.8%
Current consumer debtors % change - inc/(dec)	18(1)a	11	N/A	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Long term receivables % change - inc/(dec)	18(1)a	12	N/A	0.0%	0.0%	0.0%	0.0%	0.0%	6.3%	5.1%	5.3%	5.5%
R&M % of Property Plant & Equipment	20(1)(vi)	13	5.1%	6.6%	7.9%	6.1%	6.1%	6.1%	0.0%	0.0%	0.0%	0.0%
Asset renewal % of capital budget	20(1)(vi)	14	9.4%	21.9%	40.4%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%

References

1. Positive cash balances indicative of minimum compliance - subject to 2
2. Deduct cash and investment applications (defined) from cash balances
3. Indicative of sufficient liquidity to meet average monthly operating payments
4. Indicative of limited operational requirements
5. Indicative of achievement in macro-economic targets (prior to 2003/04 revenues not available for high capacity municipalities and later for other capacity classifications)
6. Realistic average cash collection forecasts as % of annual billable revenue
7. Realistic average increase in debt impairment (doubtful debt) provision
8. Indicative of planned capital expenditure level & cash payment timing
9. Indicative of compliance with borrowing rule for the capital budget - should not exceed 100% unless refinancing
10. Substantiation of National/Provincial allocations included in budget
11. Indicative of realistic current versus debtor collection targets (prior to 2003/04 revenues not available for high capacity municipalities and later for other capacity classifications)
12. Indicative of realistic long term average debtor collection targets (prior to 2003/04 revenues not available for high capacity municipalities and later for other capacity classifications)
13. Indicative of a credible allowance for repairs & maintenance of assets - functioning entirely revenue provision
14. Indicative of a credible allowance for asset renewal (requires analysis of asset renewal prospects as % of total capital payments - detailed capital plan - functioning entirely revenue provision)

T1 Indicative of a credit allowance for repairs & maintenance of assets - based on depreciation												
T1 Indicative of a credit allowance for asset renewal (requires approval of asset renewal projects as % of total capital projects - detailed capital plan) - functioning assets excluding production												
Supporting indicators												
% inc total service charges (incl prop rates)	18(1)a		16.0%	8.8%	48.7%	(19.6%)	0.0%	(30.0%)	19.9%	7.1%	7.1%	
% inc Property Tax	18(1)a		19.9%	20.3%	8.7%	(4.2%)	0.0%	(22.1%)	10.4%	6.0%	6.0%	
% inc Service charges - electricity revenue	18(1)a		6.8%	7.0%	85.9%	(28.2%)	0.0%	(39.6%)	21.9%	8.0%	8.0%	
% inc Service charges - water revenue	18(1)a		34.5%	1.7%	27.3%	(13.3%)	0.0%	(20.6%)	22.6%	6.0%	6.0%	
% inc Service charges - sanitation revenue	18(1)a		38.6%	6.0%	17.1%	(5.9%)	0.0%	(23.8%)	18.3%	6.0%	6.0%	
% inc Service charges - refuse revenue	18(1)a		1.4%	13.2%	9.7%	(2.6%)	0.0%	(19.7%)	32.0%	6.0%	6.0%	
% inc in Service charges - other	18(1)a		55.6%	41.5%	(6.6%)	35.9%	0.0%	(28.9%)	(17.2%)	6.0%	6.0%	
Total billable revenue	18(1)a	1 190 527	1 380 976	1 502 620	2 234 487	1 796 146	1 796 146	1 241 360	2 154 354	2 306 291	2 469 159	
Service charges		1 190 527	1 380 976	1 502 620	2 234 487	1 796 146	1 796 146	1 241 360	2 154 354	2 306 291	2 469 159	
Property rates		231 681	277 679	334 165	363 170	347 907	347 907	271 019	384 120	407 167	431 597	
Service charges - electricity revenue		609 847	651 449	696 897	1 295 392	930 375	930 375	562 299	1 133 791	1 224 494	1 322 453	
Service charges - water revenue		208 471	280 477	285 194	363 179	314 923	314 923	250 075	386 056	409 219	433 772	
Service charges - sanitation revenue		77 356	107 203	113 614	133 009	125 128	125 128	95 580	148 024	156 905	166 319	
Service charges - refuse removal		62 941	63 809	72 242	79 264	77 169	61 994	101 831	107 940	114 417	114 417	
Service charges - other		231	359	508	474	645	645	394	534	566	600	
Rental of facilities and equipment		9 667	10 363	11 079	11 735	15 490	15 490	9 524	11 608	12 304	13 042	
Capital expenditure excluding capital grant funding		3 109	(5 645)	9 644	9 200	98 056	98 056	7 588	-	(110)	-	
Cash receipts from ratepayers	18(1)a	1 288 937	1 216 410	1 652 442	2 029 142	1 731 666	1 731 666	1 731 666	1 814 562	2 075 383	2 232 853	
Ratepayer & Other revenue	18(1)a	1 278 639	1 506 152	1 685 927	2 386 162	2 068 995	2 068 995	1 411 357	2 347 345	2 511 692	2 687 780	
Change in consumer debtors (current and non-current)	18(1)a	172 165	230 785	85 604	328 580	328 580	328 580	292 147	842 196	142 406	94 506	
Operating and Capital Grant Revenue	20(1)(vi)	351 527	375 052	388 887	438 290	450 608	450 608	297 669	487 470	463 934	500 687	
Capital expenditure - total	20(1)(vi)	79 319	72 063	147 266	203 042	291 899	291 899	79 203	219 159	165 173	173 400	
Capital expenditure - renewal	20(1)(vi)	7 450	15 796	59 450	-	-	-	-	-	-	-	
Supporting benchmarks												
Growth guideline maximum			6.0%	6.0%	6.0%	6.0%	6.0%	6.0%	6.0%	6.0%	6.0%	
CPFA guideline			4.3%	3.9%	4.6%	5.0%	5.0%	5.0%	5.0%	5.4%	5.4%	
DoRA operating grants total MFY												
DoRA capital grants total MFY												
Provincial operating grants												
Provincial capital grants												
District Municipality grants												
Total gazetted/divided national, provincial and district grants												
Average annual collection rate (persons exclusive)												
DoRA operating									REF1	REF1	REF1	
DoRA capital									REF1	REF1	REF1	

MP312 Emalaheni (Mp) Supporting Table SA10 Funding measurement

Description	MFMA section	Ref	2012/13	2013/14	2014/15	Current Year 2015/16				2016/17 Medium Term Revenue & Expenditure Framework		
			Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2016/17	Budget Year 2017/18	Budget Year 2018/19
Trend												
Change in consumer debtors (current and non-current)			172 165	230 785	85 604	292 147	842 196	142 406	94 506			
Total Operating Revenue			1 471 616	1 703 113	1 922 135	2 626 610	2 315 371	2 315 371	1 648 461	2 616 363	2 810 882	3 015 861
Total Operating Expenditure			1 611 384	2 413 966	2 257 395	2 381 789	2 264 948	2 264 948	1 005 353	2 697 889	2 767 577	2 934 274
Operating Performance Surplus/(Deficit)			(139 768)	(710 852)	(335 260)	244 821	50 423	50 423	643 108	(81 526)	43 305	81 587
Cash and Cash Equivalents (30 June 2017)										19 000		
Revenue				15.7%	12.9%	36.7%	(11.6%)	0.0%	(26.8%)	13.0%	7.4%	7.3%
% Increase in Total Operating Revenue				19.9%	20.3%	8.7%	(4.2%)	0.0%	(22.1%)	10.4%	6.0%	6.0%
% Increase in Property Rates Revenue				6.8%	7.0%	85.9%	(26.2%)	0.0%	(39.6%)	21.9%	8.0%	8.0%
% Increase in Electricity Revenue				16.0%	8.8%	48.7%	(10.0%)	0.0%	(24.6%)	19.0%	7.1%	7.1%
% Increase in Property Rates & Services Charges												
Expenditure				49.8%	(6.5%)	5.5%	(4.9%)	0.0%	(55.6%)	19.1%	2.6%	6.0%
% Increase in Total Operating Expenditure				20.7%	17.1%	19.3%	3.2%	0.0%	(27.5%)	10.2%	7.0%	7.0%
% Increase in Employee Costs				108.4%	(38.3%)	9.1%	0.2%	0.0%	(58.8%)	9.2%	6.0%	6.0%
% Increase in Electricity Bulk Purchases					259232 6454	308405 7284				444437 6847		
Average Cost Per Budgeted Employee Position (Remuneration)					295382 8407	307939 7059				367235 1324		
Average Cost Per Councilor (Remuneration)					7.9%	6.1%				5.1%		
R&M % of PPE			5.1%	6.6%	7.9%	6.1%	1899.0%	1899.0%	0.0%	5.1%	5.0%	5.5%
Asset Renewal and R&M as a % of PPE			3.0%	5807.0%	8720.0%	1916.0%	1899.0%	1899.0%	0.0%	13.1%	12.5%	12.4%
Debt Impairment % of Total Available Revenue			19.4%	8.4%	13.4%	12.8%	9.2%	9.3%	0.0%			
Capital Revenue												
Uniformly Funded & Other (R000)			2 109	15 675	5 951	9 200	82 163	82 163	4 586			
Borrowing (R000)				30	3 693		15 893	15 893	3 002			
Grant Funding and Other (R000)			76 211	77 708	137 621	193 842	193 842	193 842	71 615	219 159	165 333	173 400
Intestinally Generated Funds % of Non Grant Funding			100.0%	100.5%	61.7%	100.0%	83.8%	83.8%	60.4%	0.0%	0.0%	0.0%
Borrowing % of Non Grant Funding			0.0%	18.9%	38.3%	0.0%	16.2%	16.2%	39.6%	0.0%	0.0%	0.0%
Grant Funding % of Total Funding			55.4%	107.8%	89.5%	75.5%	66.4%	65.4%	93.4%	100.0%	100.0%	100.0%
Capital Expenditure												
Total Capital Programme (R000)			79 319	72 063	147 266	203 042	291 899	291 899	79 203	219 159	165 333	173 400
Asset Renewal			7 450	15 796	59 450							
Asset Renewal % of Total Capital Expenditure			9.4%	21.9%	40.4%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Cash												
Cash Receipts % of Rate Payer & Other			100.8%	80.8%	98.0%	85.0%	83.7%	83.7%	122.7%	77.3%	82.6%	83.1%
Debt Coverage Ratio			0	(1)	0	(1)	0	0	0	0	1	0
Borrowing												
Credit Rating (2009/10)												
Capital Charges to Operating			4.3%	3.2%	7.6%	22.0%	21.7%	21.7%	42.7%	0	1.9%	1.5%
Borrowing Receipts % of Capital Expenditure			0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Reserves												
Surplus/(Deficit)			23 646	(403 321)	(1 016 708)	11 082	(1 953)	(1 953)	(505 604)	2 789	277 933	432 492
Free Services												
Free Basic Services as a % of Equitable Share			0.0%	0.0%	0.0%	0.0%	0.0%	0.0%		0.0%	0.0%	0.0%
Free Services as a % of Operating Revenue (excl operational transfers)			0.0%	0.0%	0.0%	0.0%	0.0%	0.0%		0.0%	0.0%	0.0%
High Level Outcome of Funding Compliance												
Total Operating Revenue			1 471 616	1 703 113	1 922 135	2 626 610	2 315 371	2 315 371	1 648 461	2 616 363	2 810 882	3 015 861
Total Operating Expenditure			1 611 384	2 413 966	2 257 395	2 381 789	2 264 948	2 264 948	1 005 353	2 697 889	2 767 577	2 934 274
Surplus/(Deficit) Budgeted Operating Statement			(139 768)	(710 852)	(335 260)	244 821	50 423	50 423	643 108	(81 526)	43 305	81 587
Surplus/(Deficit) Considering Reserves and Cash Backing			23 646	(403 321)	(1 016 708)	11 082	(1 953)	(1 953)	(505 604)	2 789	277 933	432 492
MTREF Funded (1) / Unfunded (0)	15		1	0	0	1	0	0	0	1	1	1
MTREF Funded ✓ / Unfunded ✗	15		✓	✗	✗	✓	✗	✗	✗	✓	✓	✓

MP312 Emalahleni (Mp) - Supporting Table SA11 Property rates summary

Description	Ref	2012/13	2013/14	2014/15	Current Year 2015/16			2016/17 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2016/17	Budget Year +1 2017/18	Budget Year +2 2018/19
Valuation:	1									
Date of valuation:										
Financial year valuation used	2	Y								
Municipal by-laws s6 in place? (Y/N)		Y								
Municipal/assistant valuer appointed? (Y/N)		N			N	N	N	N		
Municipal partnership s38 used? (Y/N)										
No. of assistant valuers (FTE)	3	1	-	-	1	1	1	1	-	-
No. of data collectors (FTE)	3									
No. of internal valuers (FTE)	3									
No. of external valuers (FTE)	3	1		-	1	1	1	1	-	-
No. of additional valuers (FTE)	4									
Valuation appeal board established? (Y/N)		Y								
Implementation time of new valuation roll (mths)										
No. of properties	5									
No. of sectional title values	5									
No. of unreasonably difficult properties s7(2)										
No. of supplementary valuations										
No. of valuation roll amendments										
No. of objections by rate payers										
No. of appeals by rate payers										
No. of successful objections	8									
No. of successful objections > 10%	8									
Supplementary valuation										
Public service infrastructure value (Rm)	5									
Municipality owned property value (Rm)										
Valuation reductions:										
Valuation reductions-public infrastructure (Rm)										
Valuation reductions-nature reserves/park (Rm)										
Valuation reductions-mineral rights (Rm)										
Valuation reductions-R15,000 threshold (Rm)										
Valuation reductions-public worship (Rm)										
Valuation reductions-other (Rm)										
Total valuation reductions:		-	-	-	-	-	-	-	-	-
Total value used for rating (Rm)	5									
Total land value (Rm)	5									
Total value of improvements (Rm)	5									
Total market value (Rm)	5									
Rating:										
Residential rate used to determine rate for other categories? (Y/N)		Y								
Differential rates used? (Y/N)	5	N			N	N	N	N		
Limit on annual rate increase (s20)? (Y/N)		N								
Special rating area used? (Y/N)										
Phasing-in properties s21 (number)										
Rates policy accompanying budget? (Y/N)										
Fixed amount minimum value (R'000)		150								
Non-residential prescribed ratio s19? (%)		12.0%	0.0%	0.0%	0.0%			0.0%		
Rate revenue:										
Rate revenue budget (R'000)	6	0	-	-	0	0	0	-	-	-
Rate revenue expected to collect (R'000)	6	0	-	-	0	0	0	-	-	-
Expected cash collection rate (%)		90.0%	0.0%	0.0%	95.5%	95.5%	95.5%	0.0%	0.0%	0.0%
Special rating areas (R'000)	7									
Rebates, exemptions - indigent (R'000)		0	-	-	0	0	0	0	-	-
Rebates, exemptions - pensioners (R'000)		0	-	-	0	0	0	0	-	-
Rebates, exemptions - bona fide farm. (R'000)										
Rebates, exemptions - other (R'000)		0	-	-	0	0	0	-	-	-
Phase-in reductions/discounts (R'000)										
Total rebates, exemptns, reductns, discs (R'000)		0	-	-	0	0	0	0	-	-

References

1. All numbers to be expressed as whole numbers except FTEs and Rates in the Rand
2. To give effect to rates policy
3. Full Time Equivalent (FTE) should be expressed to one decimal place and takes into account full time and part time staff
4. Required to implement new system (FTE)
5. Provide relevant information for historical comparisons. Must reconcile to the total of Table SA12
6. Current and budget year must reconcile to Table A4 Budgeted Financial Performance (revenue and expenditure)
7. Included in rate revenue budget
8. In favour of the rate-payer

MP312 Emalahleni (Mp) - Supporting Table SA12a Property rates by category (current year)

Description	Ref	Resi.	Indust.	Bus. & Comm.	Farm props.	State-owned	Muni props.	Public service infra.	Private owned towns.	Formal & Informal	Comm. Land	State trust land	Section 8(2)(n) (note 1)	Protect. Areas	National Monuments	Public benefit areas	Mining Props.
Current Year 2015/16																	
Valuation:																	
No. of properties		59 304	141	1 346	3 821	96	7 196	47	4	338	-	-	-	-	-	-	-
No. of sectional title property values		-	-	-	2 166	-	179	-	-	-	-	-	-	-	-	-	-
No. of unreasonably difficult properties s7(2)																	
No. of supplementary valuations																	
Supplementary valuation (Rm)				7	-	-	-	-	-	-	-	-	-	-	-	-	-
No. of valuation roll amendments		510	-	18	114	-	-	-	-	-	-	-	-	-	-	-	-
No. of appeals by rate-payers		2	-	5	-	-	-	-	-	-	-	-	-	-	-	-	-
No. of appeals by rate-payers finalised																	
No. of successful objections	5	-	-	304	-	9	65	-	-	-	-	-	-	-	-	-	-
No. of successful objections > 10%	5	-	-	201	-	6	35	-	-	-	-	-	-	-	-	-	-
Estimated no. of properties not valued																	
Years since last valuation (select)		4	4	4	4	4	4	4	4	4	4	4	4	4	4	4	4
Frequency of valuation (select)		4	4	4	4	4	4	4	4	4	4	4	4	4	4	4	4
Method of valuation used (select)																	
Base of valuation (select)		0	0	27501	0	0	0	0	0	0	0	0	0	0	0	0	0
Phasing-in properties s21 (number)		Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes
Combination of rating types used? (Y/N)		No	No	No	No	No	No	No	No	No	No	No	No	No	No	No	No
Fiat rate used? (Y/N)																	
Is balance rated by uniform rate/variable rate?																	
Valuation reductions:																	
Valuation reductions-public infrastructure (Rm)																	
Valuation reductions-nature reserves/park (Rm)																	
Valuation reductions-mineral rights (Rm)																	
Valuation reductions-R15 000 threshold (Rm)																	
Valuation reductions-public worship (Rm)																	
Valuation reductions-other (Rm)																	
Total valuation reductions:	2																
Total value used for rating (Rm)	6																
Total land value (Rm)	6																
Total value of improvements (Rm)	6																
Total market value (Rm)	6																
Rating:																	
Average rate	3	0.007000	0.013000	0.013000	0.010000	0.013000	-	-	-	-	-	-	-	-	-	-	-
Rate revenue budget (R '000)																	
Rate revenue expected to collect (R'000)																	
Expected cash collection rate (%)																	
Special rating areas (R'000)	4	0	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Rebates, exemptions - indigent (R'000)																	
Rebates, exemptions - pensioners (R'000)																	
Rebates, exemptions - bona fide farm. (R'000)																	
Rebates, exemptions - other (R'000)																	
Phase-in reductions/discounts (R'000)																	
Total rebates exemptions discounts (R'000)																	

- References**
- Land & Assistance Act, Restitution of Land Rights, Communal Property Associations
 - Include value of additional reductions is 'free' value greater than MPRA minimum.
 - Average rate - cents in the Rand. Eg 10.26 cents in the Rand is 0.1026 expressed to 6 decimal places maximum
 - Include arrears collections
 - In favour of the rate-payer
 - Provide relevant information for historical comparisons.

MP312 Emalahleni (Mp) - Supporting Table SA12b Property rates by category (budget year)

Description	Ref	Resi.	Indust.	Bus. & Comm.	Farm props.	State-owned	Muni props.	Public service infra.	Private owned towns	Formal & Informal	Comm. Land	State trust land	Section 8(2)(n) (note 1)	Protect. Areas	National Monuments	Public benefit projects	Mining Props.
Budget Year 2016/17																	
Valuation:																	
No. of properties		59 304	141	1 346	3 821	96	7 196	47	4	338	-	-	-	-	-	-	-
No. of sectional title property values		-	-	-	2 166	-	179	-	-	-	-	-	-	-	-	-	-
No. of unreasonably difficult properties s7(2)																	
No. of supplementary valuations																	
Supplementary valuation (Rm)																	
No. of valuation roll amendments		510	-	7	114	-	-	-	-	-	-	-	-	-	-	-	-
No. of objections by rate-payers		2	-	5	-	-	-	-	-	-	-	-	-	-	-	-	-
No. of appeals by rate-payers finalised																	
No. of successful objections		-	-	304	-	9	65	-	-	-	-	-	-	-	-	-	-
No. of successful objections > 10%	5	-	-	201	-	6	35	-	-	-	-	-	-	-	-	-	-
Estimated no. of properties not valued																	
Years since last valuation (select)		4	4	4	4	4	4	4	4	4	4	4	4	4	4	4	4
Frequency of valuation (select)		4	4	4	4	4	4	4	4	4	4	4	4	4	4	4	4
Method of valuation used (select)																	
Base of valuation (select)																	
Phasing-in properties s21 (number)		0	0	27501	0	0	0	0	0	0	0	0	0	0	0	0	0
Combination of rating types used? (Y/N)		Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes
Flat rate used? (Y/N)		No	No	No	No	No	No	No	No	No	No	No	No	No	No	No	No
Is balance rated by uniform rate/variable rate?																	
Valuation reductions:																	
Valuation reductions-public infrastructure (Rm)																	
Valuation reductions-nature reserves/park (Rm)																	
Valuation reductions-mineral rights (Rm)																	
Valuation reductions-R15,000 threshold (Rm)																	
Valuation reductions-public worship (Rm)																	
Valuation reductions-other (Rm)																	
Total valuation reductions:																	
Total value used for rating (Rm)																	
Total land value (Rm)																	
Total value of improvements (Rm)																	
Total market value (Rm)																	
Rating:																	
Average rate	3	0.007000	0.013000	0.013000	0.010000	0.013000	-	-	-	-	-	-	-	-	-	-	-
Rate revenue budget (R '000)																	
Rate revenue expected to collect (R'000)																	
Expected cash collection rate (%)																	
Special rating areas (R'000)																	
Rebates, exemptions - indigent (R'000)																	
Rebates, exemptions - pensioners (R'000)																	
Rebates, exemptions - bona fide farm. (R'000)																	
Rebates, exemptions - other (R'000)																	
Phase-in reductions/discouts (R'000)																	
Total rebates, exemptions, reductions, discs (R'000)																	

References

1. Land & Assistance Act, Restitution of Land Rights, Communal Property Associations
2. Include value of additional reductions is 'free' value greater than MPRA minimum
3. Average rate - cents in the Rand. Eg 10.26 cents in the Rand is 0.1026, expressed to 6 decimal places maximum
4. Include arears collections
5. In favour of the rate-payer
6. Provide relevant information for historical comparisons

MP312 Emalahleni (Mp) - Supporting Table SA13a Service Tariffs by category

MP312 Emalahleni (Mp) - Supporting Table SA13a Service Tariffs by category							2016/17 Medium Term Revenue & Expenditure Framework			
Description	Ref	Provide description of tariff structure where appropriate	2012/13	2013/14	2014/15	Current Year 2015/16	Budget Year 2016/17	Budget Year +1 2017/18	Budget Year +2 2018/19	
Property rates (rate in the Rand)										
Residential properties	1	MARKET VALUATION	0.0139	0.0157	0.0127	0.0137	0.0145	0.0154	0.0163	
Residential properties - vacant land		MARKET VALUATION	0.0077	0.0157	0.0127	0.0137	0.0145	0.0154	0.0163	
Formal/informal settlements		MARKET VALUATION	0.0077	0.0157	0.0127	0.0137	0.0145	0.0154	0.0163	
Small holdings		MARKET VALUATION	-	-	-	-	-	-	-	
Farm properties - used		MARKET VALUATION	0.0192	0.0157	0.0127	0.0137	0.0145	0.0154	0.0163	
Farm properties - not used		MARKET VALUATION	0.0139	0.0157	0.0127	0.0137	0.0145	0.0154	0.0163	
Industrial properties		MARKET VALUATION	0.0139	0.0157	0.0127	0.0137	0.0145	0.0154	0.0163	
Business and commercial properties		MARKET VALUATION	-	0.0157	0.0127	0.0137	0.0145	0.0154	0.0163	
Communal land - residential		MARKET VALUATION	-	0.0157	0.0127	0.0137	0.0145	0.0154	0.0163	
Communal land - small holdings		MARKET VALUATION	-	0.0157	0.0127	0.0137	0.0145	0.0154	0.0163	
Communal land - farm property		MARKET VALUATION	0.0192	0.0157	0.0127	0.0137	0.0145	0.0154	0.0163	
Communal land - business and commercial		MARKET VALUATION	0.0192	0.0157	0.0127	0.0137	0.0145	0.0154	0.0163	
Communal land - other		MARKET VALUATION	-	0.0157	0.0127	0.0137	0.0145	0.0154	0.0163	
State-owned properties		MARKET VALUATION	0.0139	0.0157	0.0127	0.0137	0.0145	0.0154	0.0163	
Municipal properties		MARKET VALUATION	0.0139	0.0157	0.0127	0.0137	0.0145	0.0154	0.0163	
Public service infrastructure		MARKET VALUATION	0.0139	0.0157	0.0127	0.0137	0.0145	0.0154	0.0163	
Privately owned towns serviced by the owner		MARKET VALUATION	0.0139	0.0157	0.0127	0.0137	0.0145	0.0154	0.0163	
State trust land		MARKET VALUATION	-	-	-	-	-	-	-	
Restitution and redistribution properties		MARKET VALUATION	-	-	-	-	-	-	-	
Protected areas		MARKET VALUATION	-	-	-	-	-	-	-	
National monuments properties		MARKET VALUATION	-	-	-	-	-	-	-	
Exemptions, reductions and rebates (Rands)										
Residential properties										
R15 000 threshold rebate		Applied R50 000 MPRA-6/2004	15 000	15 000	15 000	15 000	15 000	15 000	15 000	
General residential rebate		Based on Tariff structure policy	11 887 774	151 302 504	163 406 705	176 479 240	190 557 680	205 845 386	218 196 109	
Indigent rebate or exemption		Based on Tariff structure policy	22 076 704	13 832 495	14 939 095	16 134 225	17 424 960	18 818 957	19 948 094	
Pensioners/social grants rebate or exemption		Based on Tariff structure policy	3 447 818	4 033 999	4 356 720	4 705 260	5 081 675	5 488 209	5 817 502	
Temporary relief rebate or exemption		Based on Tariff structure policy	249 995	215 221	232 440	251 035	266 100	282 066	298 990	
Bona fide farmers rebate or exemption		Based on Tariff structure policy	Lower tariff	Lower tariff	max 85%	max 85%	max 85%	max 85%	max 85%	
Other rebates or exemptions										
Water tariffs										
Domestic										
Basic charge/flat fee (Rands/month)										
Service point - vacant land (Rands/month)										
Water usage - flat rate tariff (c/k)										
Water usage - life line tariff										
Water usage - Block 1 (c/k)		(describe structure)								
Water usage - Block 2 (c/k)		(fill in thresholds)								
Water usage - Block 3 (c/k)		(fill in thresholds)								
Water usage - Block 4 (c/k)		(fill in thresholds)								
Other										
Waste water tariffs										
Domestic										
Basic charge/flat fee (Rands/month)										
Service point - vacant land (Rands/month)										
Waste water - flat rate tariff (c/k)										
Volumetric charge - Block 1 (c/k)		(fill in structure)								

MP312 Emalahleni (Mp) - Supporting

[illegible]

MP312 Emalaheni (Mp) - Supporting Table SA14 Household bills

MP312 Emalahleni (Mp) - Supporting Table SA14 Household bills											
Description	Ref	2012/13	2013/14	2014/15	Current Year 2015/16			2016/17 Medium Term Revenue & Expenditure Framework			
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2016/17 % Incr.	Budget Year 2016/17	Budget Year +1 2017/18	Budget Year +2 2018/19
Rand/cent											
Monthly Account for Household - 'Middle Income Range'											
Rates and services charges:											
Property rates		448.30	475.20	503.71	564.70	564.70	564.70	(100.0%)	598.58	634.50	672.57
Electricity: Basic levy		150.00	159.00	168.54	187.25	187.25	187.25	(100.0%)	198.49	210.39	223.02
Electricity: Consumption		927.50	983.15	1 042.14	1 157.60	1 157.60	1 157.60	(100.0%)	1 227.06	1 300.68	1 378.72
Water: Basic levy											
Water: Consumption		232.20	246.13	260.90	332.90	332.90	332.90	(100.0%)	352.87	374.05	396.49
Sanitation		232.20	246.13	260.90	332.90	332.90	332.90	(100.0%)	352.87	374.05	396.49
Refuse removal		80.40	85.22	90.34	101.30	101.30	101.30	(100.0%)	107.38	113.82	120.65
Other											
sub-total		2 070.60	2 194.84	2 326.53	2 676.65	2 676.65	2 676.65	6.0%	2 837.25	3 007.48	3 187.93
VAT on Services		209.75	222.34	235.68	269.86	269.86	269.86	(100.0%)	286.05	303.21	321.41
Total large household bill:		2 280.35	2 417.17	2 562.20	2 946.51	2 946.51	2 946.51	6.0%	3 123.30	3 310.70	3 509.34
% increase/-decrease			6.0%	6.0%	15.0%	-	-		6.0%	6.0%	6.0%
Monthly Account for Household - 'Affordable Range'											
Rates and services charges:											
Property rates		320.20	339.41	359.78	403.40	403.40	403.40	(100.0%)	427.60	453.26	480.46
Electricity: Basic levy											
Electricity: Consumption		590.00	625.40	662.92	736.35	736.35	736.35	(100.0%)	780.53	827.36	877.00
Water: Basic levy											
Water: Consumption		180.45	191.28	202.75	255.90	255.90	255.90	(100.0%)	271.25	287.53	304.78
Sanitation		108.00	114.48	121.35	136.10	136.10	136.10	(100.0%)	144.27	152.92	162.10
Refuse removal		80.40	85.22	90.34	101.30	101.30	101.30	(100.0%)	107.38	113.82	120.65
Other											
sub-total		1 279.05	1 355.79	1 437.14	1 633.05	1 633.05	1 633.05	6.0%	1 731.03	1 834.89	1 944.99
VAT on Services		134.25	142.31	150.84	172.15	172.15	172.15	(100.0%)	182.48	193.43	205.03
Total small household bill:		1 413.30	1 498.10	1 587.98	1 805.20	1 805.20	1 805.20	6.0%	1 913.51	2 028.32	2 150.02
% increase/-decrease			6.0%	6.0%	13.7%	-	-		6.0%	6.0%	6.0%
Monthly Account for Household - 'Indigent' Household receiving free basic services											
Rates and services charges:											
Property rates		192.15	-	-	242.10	242.10	242.10	(100.0%)	-	-	-
Electricity: Basic levy											
Electricity: Consumption		255.50	270.83	287.08	318.95	318.95	318.95	(100.0%)	338.09	358.37	379.87
Water: Basic levy											
Water: Consumption		128.70	136.42	144.61	182.40	182.40	182.40	(100.0%)	193.34	204.94	217.24
Sanitation		80.75	85.60	90.73	101.75	101.75	101.75	(100.0%)	107.86	114.33	121.19
Refuse removal		80.40	-	-	101.30	101.30	101.30	(100.0%)	-	-	-
Other											
sub-total		737.50	492.85	522.42	946.50	946.50	946.50	(32.5%)	639.29	677.64	718.30
VAT on Services		76.35	80.93	85.79	98.60	98.60	98.60	(100.0%)	104.52	110.79	117.43
Total small household bill:		813.85	573.78	608.20	1 045.10	1 045.10	1 045.10	(28.8%)	743.80	788.43	835.74
% increase/-decrease			(29.5%)	6.0%	71.8%	-	-		(28.8%)	6.0%	6.0%

References

1. Use as basis property value of R700 000, 1 000 kWh electricity and 30kl water
2. Use as basis property value of R500 000 and R700 000, 500 kWh electricity and 25kl water
3. Use as basis property value of R 300 000, 350kWh electricity and 20kl water (50 kWh electricity and 6 kl water free)

MP312 Emalahleni (Mp) - Supporting Table SA15 Investment particulars by type

MP312 Emalahleni (Mp) - Supporting Table SA15 Investment particulars by type										
Investment type	Ref	2012/13	2013/14	2014/15	Current Year 2015/16			2016/17 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2016/17	Budget Year +1 2017/18	Budget Year +2 2018/19
R thousand										
Parent municipality										
Securities - National Government										
Listed Corporate Bonds		101 433	-	-	117 422	117 422	117 422	-	-	-
Deposits - Bank										
Deposits - Public Investment Commissioners										
Deposits - Corporation for Public Deposits										
Bankers Acceptance Certificates										
Negotiable Certificates of Deposit - Banks										
Guaranteed Endowment Policies (sinking)										
Repurchase Agreements - Banks										
Municipal Bonds										
Municipality sub-total	1	101 433	-	-	117 422	117 422	117 422	-	-	-
Entities										
Securities - National Government										
Listed Corporate Bonds										
Deposits - Bank										
Deposits - Public Investment Commissioners										
Deposits - Corporation for Public Deposits										
Bankers Acceptance Certificates										
Negotiable Certificates of Deposit - Banks										
Guaranteed Endowment Policies (sinking)										
Repurchase Agreements - Banks										
Entities sub-total										
Consolidated total:		101 433	-	-	117 422	117 422	117 422	-	-	-

References

1. Total investments must reconcile to Budgeted Financial Position ('current' call investment deposits plus 'non-current' investments)

MP312 Emalahleni (Mp) - Supporting Table SA16 Investment particulars by maturity

Investments by Maturity	Ref	Period of Investment	Type of Investment	Capital Guarantee (Yes/ No)	Variable or Fixed Interest rate	Interest Rate 3.	Commission Paid (Rands)	Commission Recipient	Expiry date of Investment
Name of Institution & Investment ID	1	Yrs/Months							
Parent municipality									
Municipality sub-total									
Entities									
Entities sub-total									
TOTAL INVESTMENTS AND INTEREST	1								

References

1. Total investments must reconcile to all items in Table SA15 for the Current Year (30 June)

2. List investments in expiry date order

MP312 Emalahleni (Mp) - Supporting Table SA17 Borrowing

Borrowing - Categorised by type	Ref	2012/13	2013/14	2014/15	Current Year 2015/16			2016/17 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2016/17	Budget Year +1 2017/18	Budget Year +2 2018/19
R thousand										
Parent municipality										
Long-Term Loans (annuity/reducing balance)		210	-	-	158	158	158	127 392	97 031	67 605
Long-Term Loans (non-annuity)										
Local registered stock										
Instalment Credit										
Financial Leases										
PPP liabilities										
Finance Granted By Cap Equipment Supplier										
Marketable Bonds										
Non-Marketable Bonds										
Bankers Acceptances										
Financial derivatives										
Other Securities										
Municipality sub-total	1	210	-	-	158	158	158	127 392	97 031	67 605
Entities										
Long-Term Loans (annuity/reducing balance)										
Long-Term Loans (non-annuity)										
Local registered stock										
Instalment Credit										
Financial Leases										
PPP liabilities										
Finance Granted By Cap Equipment Supplier										
Marketable Bonds										
Non-Marketable Bonds										
Bankers Acceptances										
Financial derivatives										
Other Securities										
Entities sub-total	1	-	-	-	-	-	-	-	-	-
Total Borrowing	1	210	-	-	158	158	158	127 392	97 031	67 605

MP312 Emalahleni (Mp) - Supporting Table SA18 Transfers and grant receipts

Description	Ref	2012/13	2013/14	2014/15	Current Year 2015/16			2016/17 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2016/17	Budget Year +1 2017/18	Budget Year +2 2018/19
R thousand										
RECEIPTS:	1, 2									
Operating Transfers and Grants										
National Government:		188 105	192 247	201 522	238 418	241 029	241 029	267 335	298 441	327 287
Local Government Equitable Share		181 640	187 445	190 859	229 575	229 575	229 575	256 739	288 276	317 104
Finance Management		3 960	4 202	7 124	7 465	8 175	8 175	1 810	2 145	2 360
Municipal Systems Improvement		11	—	—	—	—	—	957	1 033	1 116
Epwp Incentive		2 494	600	3 540	1 378	3 279	3 279	—	—	—
mig operational		—	—	—	—	—	—	6 029	6 387	6 707
neighbourhood dev partnership		—	—	—	—	—	—	1 800	600	—
Provincial Government:		—	—	25 976	—	—	—	—	—	—
Health Subsidy		—	—	—	—	—	1	—	—	—
Housing		—	—	25 976	—	—	—	—	—	—
Sport And Recreation		—	—	—	—	—	—	—	—	—
District Municipality:		—	—	—	—	—	—	976	160	—
Other transfers/grants		—	—	—	—	—	—	976	160	—
Other grant providers:		—	—	—	—	—	—	—	—	—
Other transfers/grants		—	—	—	—	—	—	—	—	—
Total Operating Transfers and Grants	5	188 105	192 247	227 499	238 418	241 029	241 029	268 311	298 601	327 287
Capital Transfers and Grants										
National Government:		187 944	—	—	230 660	230 660	230 660	194 892	152 033	158 100
Current Year Receipts		187 944	—	—	230 660	230 660	230 660	70 344	20 676	20 676
Municipal Infrastructure Grant (MIG)		—	—	—	—	—	—	114 548	121 357	127 424
Neighbourhood Development Partnership		—	—	—	—	—	—	10 000	10 000	10 000
Provincial Government:		—	—	—	—	—	—	—	—	—
Current Year Receipts		—	—	—	—	—	—	—	—	—
District Municipality:		34 970	—	—	40 482	40 482	40 482	24 267	13 300	15 300
Current Year Receipts		34 970	—	—	40 482	40 482	40 482	24 267	13 300	15 300
Other grant providers:		—	—	—	—	—	—	—	—	—
Current Year Receipts		—	—	—	—	—	—	—	—	—
Total Capital Transfers and Grants	5	222 914	—	—	271 142	271 142	271 142	219 159	165 333	173 400
TOTAL RECEIPTS OF TRANSFERS & GRANTS		411 019	192 247	227 499	509 560	512 172	512 172	487 470	463 934	500 687

References

- Each transfer/grant is listed by name as gazetted together with the name of the transferring department or municipality, donor or other organisation
- Amounts actually **RECEIVED**; not revenue recognised (objective is to confirm grants transferred)
- Replacement of RSC levies
- Housing subsidies for housing where ownership transferred to organisations or persons outside the control of the municipality
- Total transfers and grants must reconcile to Budgeted Cash Flows
- Motor vehicle licensing refunds to be included under 'agency' services (Not Grant Receipts)

MP312 Emalahleni (Mp) - Supporting Table SA19 Expenditure on transfers and grant programme

MP312 Emalahleni (Mp) - Supporting Table SA19 Expenditure on transfers and grant programme										
Description	Ref	2012/13	2013/14	2014/15	Current Year 2015/16			2016/17 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2016/17	Budget Year +1 2017/18	Budget Year +2 2018/19
R thousand										
EXPENDITURE:	1									
Operating expenditure of Transfers and Grants					229 575	229 575	229 575	267 335	298 441	327 287
National Government:					229 575	229 575	229 575	256 739	288 276	317 104
Local Government Equitable Share					7 465	8 175	8 175	1 810	2 145	2 360
Finance Management								957	1 033	1 116
Municipal Systems Improvement					1 378	3 279	3 279			
Epwp Incentive								6 029	6 387	6 707
mig operational								1 800	600	
neighbourhood dev partnership										
Provincial Government:			63							
Extent Public Works Programme			63							
District Municipality:								976	160	
Other transfers/grants								976	160	
Other grant providers:										
Other transfers/grants										
Total operating expenditure of Transfers and Grants:			63		229 575	229 575	229 575	268 311	298 601	327 287
Capital expenditure of Transfers and Grants										
National Government:		76 211	77 708	137 621	189 828	189 828	189 828	194 892	152 033	158 100
Current Year Receipts		73 213	55 795	131 588	169 056	169 056	169 056	70 344	20 676	20 676
Municipal Infrastructure Grant (MIG)								114 548	121 357	127 424
Neighbourhood Development Partnership		2 997	21 913	6 033	20 772	20 772	20 772	10 000	10 000	10 000
Provincial Government:										
Other Departments										
District Municipality:					4 014	4 014	4 014	24 267	13 300	15 300
Nkangala District Municipality					4 014	4 014	4 014	24 267	13 300	15 300
Other grant providers:										
Other capital transfers/grants										
Total capital expenditure of Transfers and Grants		76 211	77 708	137 621	193 842	193 842	193 842	219 159	165 333	173 400
TOTAL EXPENDITURE OF TRANSFERS AND GRANTS		76 211	77 771	137 621	423 417	423 417	423 417	487 470	463 934	500 687

References

1. Expenditure must be separately listed for each transfer or grant received or recognised

MP312 Emalahleni (Mp) - Supporting Table SA20 Reconciliation of transfers, grant receipts and unspent funds

Description	Ref	2012/13	2013/14	2014/15	Current Year 2015/16			2016/17 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2016/17	Budget Year +1 2017/18	Budget Year +2 2018/19
R thousand										
Operating transfers and grants:	1,3									
National Government:										
Balance unspent at beginning of the year		37 135	—	—	21	21	21	—	—	—
Current year receipts		166 968	—	—	230 660	230 660	230 660	267 335	298 441	327 287
Conditions met - transferred to revenue		182 755	—	—	209 334	209 334	209 334	267 335	298 441	327 287
Conditions still to be met - transferred to liabilities		21 348	—	—	21 348	21 348	21 348	—	—	—
Provincial Government:										
Balance unspent at beginning of the year		—	—	—	—	—	—	—	—	—
Current year receipts		—	—	—	—	—	—	—	—	—
Conditions met - transferred to revenue		—	—	—	—	—	—	—	—	—
Conditions still to be met - transferred to liabilities		—	—	—	—	—	—	—	—	—
District Municipality:										
Balance unspent at beginning of the year		—	—	—	—	—	—	976	160	—
Current year receipts		—	—	—	—	—	—	976	160	—
Conditions met - transferred to revenue		—	—	—	—	—	—	—	—	—
Conditions still to be met - transferred to liabilities		—	—	—	—	—	—	—	—	—
Other grant providers:										
Balance unspent at beginning of the year		—	—	—	—	—	—	—	—	—
Current year receipts		—	—	—	—	—	—	—	—	—
Conditions met - transferred to revenue		—	—	—	—	—	—	—	—	—
Conditions still to be met - transferred to liabilities		—	—	—	—	—	—	—	—	—
Total operating transfers and grants revenue		182 755	—	—	209 334	209 334	209 334	268 311	298 601	327 287
Total operating transfers and grants - CTBM	2	21 348	—	—	21 348	21 348	21 348	—	—	—
Capital transfers and grants:	1,3									
National Government:										
Balance unspent at beginning of the year		54 322	—	—	54 322	54 322	54 322	—	—	—
Current year receipts		187 944	—	—	230 660	230 660	230 660	194 892	152 033	158 100
Conditions met - transferred to revenue		104 501	—	—	230 660	230 660	230 660	194 892	152 033	158 100
Conditions still to be met - transferred to liabilities		137 764	—	—	54 322	54 322	54 322	—	—	—
Provincial Government:										
Balance unspent at beginning of the year		6	—	—	5	5	5	—	—	—
Current year receipts		—	—	—	—	—	—	—	—	—
Conditions met - transferred to revenue		1	—	—	—	—	—	—	—	—
Conditions still to be met - transferred to liabilities		5	—	—	5	5	5	—	—	—
District Municipality:										
Balance unspent at beginning of the year		—	—	—	—	—	—	—	—	—
Current year receipts		34 970	—	—	40 482	40 482	40 482	24 267	13 300	15 300
Conditions met - transferred to revenue		34 970	—	—	40 482	40 482	40 482	24 267	13 300	15 300
Conditions still to be met - transferred to liabilities		—	—	—	—	—	—	—	—	—
Other grant providers:										
Balance unspent at beginning of the year		—	—	—	—	—	—	—	—	—
Current year receipts		—	—	—	—	—	—	—	—	—
Conditions met - transferred to revenue		—	—	—	—	—	—	—	—	—
Conditions still to be met - transferred to liabilities		—	—	—	—	—	—	—	—	—
Total capital transfers and grants revenue		139 472	—	—	271 142	271 142	271 142	219 159	165 333	173 400
Total capital transfers and grants - CTBM	2	137 769	—	—	54 327	54 327	54 327	—	—	—
TOTAL TRANSFERS AND GRANTS REVENUE		322 227	—	—	480 476	480 476	480 476	487 470	463 934	500 687
TOTAL TRANSFERS AND GRANTS - CTBM		159 117	—	—	75 674	75 674	75 674	—	—	—

References

1. Total capital transfers and grants revenue must reconcile to Budgeted Financial Performance and Financial Position; total recurrent grants revenue must reconcile to Budgeted Financial Performance
2. CTBM = conditions to be met
3. National Treasury database will require this reconciliation for each transfer/grant

MP312 Emalahleni (Mp) - Supporting Table SA21 Transfers and grants made by the municipality

Description	Ref	2012/13	2013/14	2014/15	Current Year 2015/16				2016/17 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2016/17	Budget Year +1 2017/18	Budget Year +2 2018/19
R thousand											
Cash Transfers to Groups of Individuals											
Donation: Indigents		20	2	-	-	-	-	-	-	-	-
Grants Allocated: Poor / Needy		24 270	16 145	22 396	35 929	24 079	24 079	14 309	35 929	37 367	38 861
Grants Allocated: Other Beneficiaries		-	-	22	-	-	-	-	-	-	-
Total Cash Transfers To Groups Of Individuals:		24 290	16 147	22 418	35 929	24 079	24 079	14 309	35 929	37 367	38 861
TOTAL CASH TRANSFERS AND GRANTS	6	24 290	16 147	22 418	35 929	24 079	24 079	14 309	35 929	37 367	38 861
TOTAL NON-CASH TRANSFERS AND GRANTS		-	-	-	-	-	-	-	-	-	-
TOTAL TRANSFERS AND GRANTS	6	24 290	16 147	22 418	35 929	24 079	24 079	14 309	35 929	37 367	38 861

References

1. Insert description listed by municipal name and demarcation code of recipient
2. Insert description of each entity or external mechanism (an external mechanism may be provided with resources to ensure a minimum level of service)
3. Insert description of each Organ of State (e.g. transfer to electricity provider to compensate for FBS provided)
4. Insert description of each other organisation (e.g. charity)
5. Insert description of each other organisation (e.g. the aged, child-headed households)
6. All descriptions should separate transfers for 'capital purposes' and 'operating purposes'

MP312 Emalahleni (Mp) - Supporting Table SA22 Summary councillor and staff benefits

MP312 Emalahleni (Mp) - Supporting Table SA22 Summary councillor and staff benefits											
Summary of Employee and Councillor remuneration		Ref	2012/13	2013/14	2014/15	Current Year 2015/16			2016/17 Medium Term Revenue & Expenditure Framework		
R thousand			Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2016/17	Budget Year +1 2017/18	Budget Year +2 2018/19
			A	B	C	D	E	F	G	H	I
Councillors (Political Office Bearers plus Other)		1									
Basic Salaries and Wages			10 648	-	-	13 053	13 053	13 053	16 017	17 619	19 381
Pension and UIF Contributions			1 461	-	-	1 790	1 790	1 790	2 392	2 632	2 895
Medical Aid Contributions			475	-	-	581	581	581	711	783	861
Motor Vehicle Allowance			4 052	-	-	4 963	4 963	4 963	6 293	6 922	7 615
Cellphone Allowance			894	-	-	1 096	1 096	1 096	1 496	1 646	1 810
Housing Allowances			325	-	-	390	390	390	120	132	145
Other benefits and allowances			-	-	-	-	-	-	-	-	-
Sub Total - Councillors			17 855	-	-	21 873	21 873	21 873	27 030	29 733	32 707
% increase		4		(100.0%)	-	-	-	-	23.6%	10.0%	10.0%
Senior Managers of the Municipality		2									
Basic Salaries and Wages			4 979	-	-	6 100	6 100	6 100	7 305	8 036	8 839
Pension and UIF Contributions			925	-	-	1 133	1 133	1 133	1 254	1 379	1 517
Medical Aid Contributions			139	-	-	170	170	170	243	268	294
Overtime			-	-	-	-	-	-	543	597	657
Performance Bonus			-	-	-	-	-	-	4 561	5 017	5 518
Motor Vehicle Allowance		3	882	-	-	1 081	1 081	1 081	157	173	190
Cellphone Allowance		3	-	-	-	12	12	12	34	38	41
Housing Allowances		3	10	-	-	175	175	175	27	29	32
Other benefits and allowances		3	143	-	-	-	-	-	-	-	-
Payments in lieu of leave			-	-	-	-	-	-	-	-	-
Long service awards			-	-	-	-	-	-	-	-	-
Post-retirement benefit obligations		6	-	-	-	-	-	-	-	-	-
Sub Total - Senior Managers of Municipality			7 077	-	-	8 670	8 670	8 670	14 124	15 536	17 090
% increase		4		(100.0%)	-	-	-	-	62.9%	10.0%	10.0%
Other Municipal Staff											
Basic Salaries and Wages			231 618	-	-	283 742	283 742	283 742	362 449	398 694	438 564
Pension and UIF Contributions			51 939	-	-	63 627	63 627	63 627	81 533	89 686	98 654
Medical Aid Contributions			29 940	-	-	36 677	36 677	36 677	43 317	47 649	52 413
Overtime			12 680	-	-	15 534	15 534	15 534	47 924	52 716	57 988
Performance Bonus			-	-	-	-	-	-	-	-	-
Motor Vehicle Allowance		3	8 299	-	-	10 166	10 166	10 166	35 285	38 814	42 695
Cellphone Allowance		3	502	-	-	615	615	615	1 964	2 160	2 376
Housing Allowances		3	3 100	-	-	3 797	3 797	3 797	3 430	3 773	4 150
Other benefits and allowances		3	21 878	-	-	26 802	26 802	26 802	60 533	66 586	73 245
Payments in lieu of leave			-	-	-	-	-	-	-	-	-
Long service awards			-	-	-	-	-	-	-	-	-
Post-retirement benefit obligations		6	-	-	-	-	-	-	-	-	-
Sub Total - Other Municipal Staff			359 955	-	-	440 960	440 960	440 960	636 434	700 078	770 085
% increase		4		(100.0%)	-	-	-	-	44.3%	10.0%	10.0%
Total Parent Municipality			384 887	-	-	471 503	471 503	471 503	677 588	745 347	819 882
% increase				(100.0%)	-	-	-	-	43.7%	10.0%	10.0%
TOTAL SALARY, ALLOWANCES & BENEFITS			384 887	-	-	471 503	471 503	471 503	677 588	745 347	819 882
% increase		4		(100.0%)	-	-	-	-	43.7%	10.0%	10.0%
TOTAL MANAGERS AND STAFF		5,7	367 032	-	-	449 630	449 630	449 630	650 558	715 614	787 175

MP312 Emalahleni (Mp) - Supporting Table SA23 Salaries, allowances & benefits (political office bearers/councillors/senior managers)

Disclosure of Salaries, Allowances & Benefits 1.	Ref	No.	Salary	Contributions	Allowances	Performance Bonuses	In-kind benefits	Total Package
Rand per annum				1.				2.
Councillors	3							
Speaker	4	1	372 829	193 403	233 194			799 426
Chief Whip		1	482 500	67 640	207 287			757 427
Executive Mayor		1	586 221	106 423	268 940			961 584
Deputy Executive Mayor		—	—	—	—			—
Executive Committee		6	2 818 289	483 306	1 243 722			4 545 317
Total for all other councillors		59	13 875 330	2 252 991	3 838 149			19 966 470
Total Councillors	8	68	18 135 169	3 103 763	5 791 292			27 030 224
Senior Managers of the Municipality	5							
Municipal Manager (MM)		1	1 328 065	—	1 019 878	110 672		2 458 615
Chief Finance Officer		1	1 703 438	87 904	627 932	76 086		2 495 360
List of each official with packages >= senior manager								
DIRECTOR :COMMUNITY SERVICES		1	835 575	330 276	856 708	69 631		2 092 190
DIRECTOR :CORPORATE SERVICES		1	754 598	402 253	851 568	62 883		2 071 302
DIRECTOR :TECHNICAL SERVICES		1	843 390	180 949	535 511	70 282		1 630 132
DIRECTOR :DEVELOPMENT PLANNING		1	875 481	243 111	853 407	72 956		2 044 955
DIRECTOR :WASTE & ENVIROMENTAL MAN		1	964 765	240 167	588 716	80 397		1 874 045
								—
								—
								—
								—
								—
								—
Total Senior Managers of the Municipality	8,10	7	7 305 312	1 484 660	5 333 720	542 907		14 666 599
A Heading for Each Entity	6,7							—
Total for municipal entities	8,10	—	—	—	—	—		—
TOTAL COST OF COUNCILLOR, DIRECTOR and EXECUTIVE REMUNERATION	10	75	25 440 481	4 588 423	11 125 012	542 907		41 696 823

MP312 Emalahleni (Mp) - Supporting Table SA24 Summary of personnel numbers

[illegible]

MP312 Emalahleni (Mp) - Supporting Table SA25 Budgeted monthly revenue and expenditure

R thousand	Description	Ref	Budget Year 2016/17												Medium Term Revenue and Expenditure Framework			
			July	August	Sept	October	November	December	January	February	March	April	May	June	Budget Year 2016/17	Budget Year +1 2017/18	Budget Year +2 2018/19	
Revenue By Source																		
Property rates			32 685	32 685	32 685	32 685	32 685	32 685	32 685	32 685	32 685	32 685	32 685	24 582	384 120	407 167	431 597	
Property rates - penalties & collection charges																		
Service charges - electricity revenue			121 648	121 648	121 648	121 648	121 648	121 648	121 648	121 648	121 648	121 648	121 648	(204 338)	1 133 791	1 224 494	1 322 453	
Service charges - water revenue			32 686	32 686	32 686	32 686	32 686	32 686	32 686	32 686	32 686	32 686	32 686	26 509	386 056	409 219	433 772	
Service charges - sanitation revenue			11 971	11 971	11 971	11 971	11 971	11 971	11 971	11 971	11 971	11 971	11 971	16 345	148 024	156 905	166 319	
Service charges - refuse revenue			7 134	7 134	7 134	7 134	7 134	7 134	7 134	7 134	7 134	7 134	7 134	23 359	101 831	107 940	114 417	
Service charges - other			43	43	43	43	43	43	43	43	43	43	43	64	534	566	600	
Rental of facilities and equipment			1 056	1 056	1 056	1 056	1 056	1 056	1 056	1 056	1 056	1 056	1 056	(10)	11 608	12 304	13 042	
Interest earned - external investments			90	90	90	90	90	90	90	90	90	90	90	(284)	794	749	794	
Interest earned - outstanding debtors			6 262	6 262	6 262	6 262	6 262	6 262	6 262	6 262	6 262	6 262	6 262	17 889	86 773	91 979	97 498	
Dividends received																		
Fines			242	242	242	242	242	242	242	242	242	242	242	2 197	4 858	5 150	5 459	
Licences and permits			235	235	235	235	235	235	235	235	235	235	235	(342)	2 243	2 377	2 520	
Agency services			2 185	2 185	2 185	2 185	2 185	2 185	2 185	2 185	2 185	2 185	2 185	(1 726)	22 311	23 650	25 069	
Transfers recognised - operational			22 278	22 278	22 278	22 278	22 278	22 278	22 278	22 278	22 278	22 278	22 278	23 254	268 311	298 441	327 287	
Other revenue			3 768	3 768	3 768	3 768	3 768	3 768	3 768	3 768	3 768	3 768	3 768	23 749	65 199	69 941	75 034	
Gains on disposal of PPE																		
Total Revenue (excluding capital transfers and contribution)			242 283	242 283	242 283	242 283	242 283	242 283	242 283	242 283	242 283	242 283	242 283	(48 752)	2 616 353	2 810 582	3 015 861	
Expenditure By Type																		
Employee related costs			50 931	50 931	50 931	50 931	50 931	50 931	50 931	50 931	50 931	50 931	50 931	89 523	649 768	695 307	743 980	
Remuneration of councillors			1 867	1 867	1 867	1 867	1 867	1 867	1 867	1 867	1 867	1 867	1 867	4 433	24 972	26 720	28 590	
Debt impairment			20 889	20 889	20 889	20 889	20 889	20 889	20 889	20 889	20 889	20 889	20 889	203 785	433 566	404 394	428 658	
Depreciation & asset impairment			13 750	13 750	13 750	13 750	13 750	13 750	13 750	13 750	13 750	13 750	13 750	16 250	167 500	167 500	167 500	
Finance charges			2 685	2 685	2 685	2 685	2 685	2 685	2 685	2 685	2 685	2 685	2 685	43 188	72 718	32 215	25 308	
Bulk purchases			81 684	81 684	81 684	81 684	81 684	81 684	81 684	81 684	81 684	81 684	81 684	50 922	949 450	1 023 957	1 104 337	
Other materials			10 307	10 307	10 307	10 307	10 307	10 307	10 307	10 307	10 307	10 307	10 307	18 498	131 869	137 144	142 630	
Contracted services			1 748	1 748	1 748	1 748	1 748	1 748	1 748	1 748	1 748	1 748	1 748	14 527	33 757	34 959	36 341	
Transfers and grants			3 114	3 114	3 114	3 114	3 114	3 114	3 114	3 114	3 114	3 114	3 114	1 677	35 929	37 367	38 861	
Other expenditure			15 176	15 176	15 176	15 176	15 176	15 176	15 176	15 176	15 176	15 176	15 176	31 426	198 359	208 014	218 068	
Loss on disposal of PPE																		
Total Expenditure			202 151	202 151	202 151	202 151	202 151	202 151	202 151	202 151	202 151	202 151	202 151	474 228	2 637 889	2 767 577	2 934 274	
Surplus/(Deficit)			40 132	40 132	40 132	40 132	40 132	40 132	40 132	40 132	40 132	40 132	40 132	(522 980)	(81 526)	43 305	81 587	
Transfers recognised - capital																		
Contributions recognised - capital																		
Contributed assets																		
Surplus/(Deficit) after capital transfers & contributions			57 600	57 600	57 600	57 600	57 600	57 600	57 600	57 600	57 600	57 600	57 600	(495 952)	137 633	208 798	254 987	
Taxation																		
Attributable to minorities																		
Share of surplus/ (deficit) of associate																		
Surplus/(Deficit)			57 600	57 600	57 600	57 600	57 600	57 600	57 600	57 600	57 600	57 600	57 600	(495 952)	137 633	208 798	254 987	

MP312 Emalahleni (Mip) - Supporting Table SA26 Budgeted monthly revenue and expenditure (municipal vote)

MP312 Emalahleni (Mp) - Supporting Table SA26 Budgeted monthly revenue and expenditure (municipal vote)																
Ref	Description	Budget Year 2016/17												Medium Term Revenue and Expenditure Framework		
		July	August	Sept.	October	November	December	January	February	March	April	May	June	Budget Year 2016/17	Budget Year +1 2017/18	Budget Year +2 2018/19
R thousand																
	Revenue by Vote	1	1	1	1	1	1	1	1	1	1	1	8	14	15	16
	Vote 01 - Executive And Council	61 719	61 719	61 719	61 719	61 719	61 719	61 719	61 719	61 719	61 719	61 719	61 263	740 167	800 154	859 802
	Vote 02 - Finance	170	170	170	170	170	170	170	170	170	170	170	(619)	1 255	1 330	1 410
	Vote 03 - Administration And Resource Management	3 976	3 976	3 976	3 976	3 976	3 976	3 976	3 976	3 976	3 976	3 976	(21 227)	22 506	22 453	23 153
	Vote 04 - Planning & Development	-	-	-	-	-	-	-	-	-	-	-	120	120	150	-
	Vote 05 - Health	-	-	-	-	-	-	-	-	-	-	-	544	633	671	711
	Vote 06 - Community & Social Services	8	8	8	8	8	8	8	8	8	8	8	-	-	-	-
	Vote 07 - Housing	-	-	-	-	-	-	-	-	-	-	-	108	28 720	32 243	32 270
	Vote 08 - Public Safety	2 601	2 601	2 601	2 601	2 601	2 601	2 601	2 601	2 601	2 601	2 601	780	1 130	1 197	1 269
	Vote 09 - Sport & Recreation	32	32	32	32	32	32	32	32	32	32	32	3 605	4 635	2 756	9 827
	Vote 10 - Environment Protection/management	94	94	94	94	94	94	94	94	94	94	94	23 217	102 515	108 665	134 603
	Vote 11 - Waste Management	7 209	7 209	7 209	7 209	7 209	7 209	7 209	7 209	7 209	7 209	7 209	78 981	260 856	269 244	185 818
	Vote 12 - Waste Water Management	16 534	16 534	16 534	16 534	16 534	16 534	16 534	16 534	16 534	16 534	16 534	(552)	443 448	443 159	459 091
	Vote 13 - Water	40 364	40 364	40 364	40 364	40 364	40 364	40 364	40 364	40 364	40 364	40 364	(184 163)	1 196 786	1 279 281	1 399 413
	Vote 14 - Electricity Distribution	125 541	125 541	125 541	125 541	125 541	125 541	125 541	125 541	125 541	125 541	125 541	16 202	32 737	15 055	81 878
	Vote 15 - Other	1 503	1 503	1 503	1 503	1 503	1 503	1 503	1 503	1 503	1 503	1 503	(21 734)	2 835 522	2 976 375	3 188 261
	Total Revenue by Vote	259 751	259 751	259 751	259 751	259 751	259 751	259 751	259 751	259 751	259 751	259 751	259 751	2 835 522	2 976 375	3 188 261
	Expenditure by Vote to be appropriated															
	Vote 01 - Executive And Council	7 392	7 392	7 392	7 392	7 392	7 392	7 392	7 392	7 392	7 392	7 392	36 281	117 590	120 777	127 981
	Vote 02 - Finance	19 275	19 275	19 275	19 275	19 275	19 275	19 275	19 275	19 275	19 275	19 275	59 507	271 535	277 705	293 508
	Vote 03 - Administration And Resource Management	4 785	4 785	4 785	4 785	4 785	4 785	4 785	4 785	4 785	4 785	4 785	1 639	54 269	57 421	60 772
	Vote 04 - Planning & Development	5 102	5 102	5 102	5 102	5 102	5 102	5 102	5 102	5 102	5 102	5 102	551	56 673	58 796	61 834
	Vote 05 - Health	852	852	852	852	852	852	852	852	852	852	852	(4 381)	4 987	5 333	5 522
	Vote 06 - Community & Social Services	1 598	1 598	1 598	1 598	1 598	1 598	1 598	1 598	1 598	1 598	1 598	947	18 528	19 750	21 057
	Vote 07 - Housing	-	-	-	-	-	-	-	-	-	-	-	11 094	114 222	121 367	128 996
	Vote 08 - Public Safety	9 375	9 375	9 375	9 375	9 375	9 375	9 375	9 375	9 375	9 375	9 375	6 187	19 321	20 656	22 084
	Vote 09 - Sport & Recreation	1 194	1 194	1 194	1 194	1 194	1 194	1 194	1 194	1 194	1 194	1 194	(3 893)	34 365	36 351	38 472
	Vote 10 - Environment Protection/management	3 478	3 478	3 478	3 478	3 478	3 478	3 478	3 478	3 478	3 478	3 478	13 411	99 726	103 019	109 128
	Vote 11 - Waste Management	7 847	7 847	7 847	7 847	7 847	7 847	7 847	7 847	7 847	7 847	7 847	48 602	150 190	154 034	161 902
	Vote 12 - Waste Water Management	9 235	9 235	9 235	9 235	9 235	9 235	9 235	9 235	9 235	9 235	9 235	329 226	329 226	335 701	352 349
	Vote 13 - Water	19 966	19 966	19 966	19 966	19 966	19 966	19 966	19 966	19 966	19 966	19 966	179 919	1 312 523	1 339 230	1 430 363
	Vote 14 - Electricity Distribution	102 964	102 964	102 964	102 964	102 964	102 964	102 964	102 964	102 964	102 964	102 964	14 765	114 735	117 436	120 307
	Vote 15 - Other	9 088	9 088	9 088	9 088	9 088	9 088	9 088	9 088	9 088	9 088	9 088	474 228	2 697 889	2 767 577	2 934 274
	Total Expenditure by Vote	202 151	202 151	202 151	202 151	202 151	202 151	202 151	202 151	202 151	202 151	202 151	202 151	2 697 889	2 767 577	2 934 274
	Surplus/(Deficit) before assoc.	57 600	57 600	57 600	57 600	57 600	57 600	57 600	57 600	57 600	57 600	57 600	(495 952)	137 633	208 798	254 987
	Taxation	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	Attributable to minorities	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
1	Surplus/(Deficit)	57 600	57 600	57 600	57 600	57 600	57 600	57 600	57 600	57 600	57 600	57 600	(495 952)	137 633	208 798	254 987

MP312 Emalahleni (Mp) - Supporting Table SA27 Budgeted monthly revenue and expenditure (standard classification)

R thousand	Description	Ref	Budget Year 2018/17												Medium Term Revenue and Expenditure Framework		
			July	August	Sept.	October	November	December	January	February	March	April	May	June	Budget Year 2016/17	Budget Year +1 2017/18	Budget Year +2 2018/19
Revenue - Standard																	
Governance and administration																	
Executive and council			61 890	61 890	61 890	61 890	61 890	61 890	61 890	61 890	61 890	61 890	61 890	60 651	741 437	801 499	861 228
Budget and treasury office			1	1	1	1	1	1	1	1	1	1	1	8	14	15	16
Corporate services			61 719	61 719	61 719	61 719	61 719	61 719	61 719	61 719	61 719	61 719	61 719	61 263	740 167	800 154	859 802
Community and public safety																	
Community and social services			170	170	170	170	170	170	170	170	170	170	170	(619)	1 255	1 330	1 410
Sport and recreation			2 641	2 641	2 641	2 641	2 641	2 641	2 641	2 641	2 641	2 641	2 641	1 552	30 603	34 262	34 251
Public safety			8	8	8	8	8	8	8	8	8	8	8	544	633	671	711
Housing			32	32	32	32	32	32	32	32	32	32	32	780	1 130	1 197	1 269
Health			2 601	2 601	2 601	2 601	2 601	2 601	2 601	2 601	2 601	2 601	2 601	108	28 720	32 243	32 270
Economic and environmental services																	
Planning and development			5 572	5 572	5 572	5 572	5 572	5 572	5 572	5 572	5 572	5 572	5 572	(1 428)	59 889	40 254	114 847
Road transport			3 976	3 976	3 976	3 976	3 976	3 976	3 976	3 976	3 976	3 976	3 976	(21 227)	22 506	22 453	23 153
Environmental protection			1 503	1 503	1 503	1 503	1 503	1 503	1 503	1 503	1 503	1 503	1 503	16 194	32 727	15 045	81 867
Trading services																	
Electricity			94	94	94	94	94	94	94	94	94	94	94	3 605	4 635	2 756	9 827
Water			189 648	189 648	189 648	189 648	189 648	189 648	189 648	189 648	189 648	189 648	189 648	(82 510)	2 003 614	2 100 360	2 178 936
Waste water management			125 541	125 541	125 541	125 541	125 541	125 541	125 541	125 541	125 541	125 541	125 541	(184 155)	1 196 795	1 279 292	1 399 424
Waste management			40 364	40 364	40 364	40 364	40 364	40 364	40 364	40 364	40 364	40 364	40 364	(552)	443 448	443 159	459 091
			16 534	16 534	16 534	16 534	16 534	16 534	16 534	16 534	16 534	16 534	16 534	78 981	260 856	269 244	185 818
			7 209	7 209	7 209	7 209	7 209	7 209	7 209	7 209	7 209	7 209	7 209	23 217	102 515	108 665	134 603
Other																	
Total Revenue - Standard			259 751	259 751	259 751	259 751	259 751	259 751	259 751	259 751	259 751	259 751	259 751	(21 734)	2 835 522	2 976 375	3 189 261
Expenditure - Standard																	
Governance and administration																	
Executive and council			31 452	31 452	31 452	31 452	31 452	31 452	31 452	31 452	31 452	31 452	31 452	97 427	443 394	455 903	482 261
Budget and treasury office			7 392	7 392	7 392	7 392	7 392	7 392	7 392	7 392	7 392	7 392	7 392	36 281	117 590	120 777	127 981
Corporate services			19 275	19 275	19 275	19 275	19 275	19 275	19 275	19 275	19 275	19 275	19 275	59 507	271 535	277 705	293 508
Community and public safety																	
Community and social services			4 785	4 785	4 785	4 785	4 785	4 785	4 785	4 785	4 785	4 785	4 785	1 639	54 289	57 421	60 772
Sport and recreation			13 019	13 019	13 019	13 019	13 019	13 019	13 019	13 019	13 019	13 019	13 019	13 847	157 058	167 107	177 659
Public safety			1 598	1 598	1 598	1 598	1 598	1 598	1 598	1 598	1 598	1 598	1 598	947	18 528	19 750	21 057
Housing			1 194	1 194	1 194	1 194	1 194	1 194	1 194	1 194	1 194	1 194	1 194	6 187	19 321	20 656	22 084
Health			9 375	9 375	9 375	9 375	9 375	9 375	9 375	9 375	9 375	9 375	9 375	11 094	114 222	121 367	128 996
Economic and environmental services																	
Planning and development			852	852	852	852	852	852	852	852	852	852	852	(4 381)	4 987	5 333	5 522
Road transport			13 221	13 221	13 221	13 221	13 221	13 221	13 221	13 221	13 221	13 221	13 221	5 761	151 190	157 039	164 046
Environmental protection			5 102	5 102	5 102	5 102	5 102	5 102	5 102	5 102	5 102	5 102	5 102	551	56 673	58 796	61 834
Electricity			4 641	4 641	4 641	4 641	4 641	4 641	4 641	4 641	4 641	4 641	4 641	9 104	60 152	61 892	63 740
Water			3 478	3 478	3 478	3 478	3 478	3 478	3 478	3 478	3 478	3 478	3 478	(3 893)	34 365	36 351	38 472
Waste water management			144 459	144 459	144 459	144 459	144 459	144 459	144 459	144 459	144 459	144 459	144 459	357 193	1 946 247	1 987 528	2 110 307
Waste management			107 411	107 411	107 411	107 411	107 411	107 411	107 411	107 411	107 411	107 411	107 411	185 581	1 367 105	1 394 774	1 486 929
			19 966	19 966	19 966	19 966	19 966	19 966	19 966	19 966	19 966	19 966	19 966	109 599	329 226	335 701	352 349
			9 235	9 235	9 235	9 235	9 235	9 235	9 235	9 235	9 235	9 235	9 235	48 602	150 190	154 034	161 902
			7 847	7 847	7 847	7 847	7 847	7 847	7 847	7 847	7 847	7 847	7 847	13 411	99 726	103 019	109 128
Other																	
Total Expenditure - Standard			202 151	202 151	202 151	202 151	202 151	202 151	202 151	202 151	202 151	202 151	202 151	474 228	2 697 889	2 767 577	2 934 274
Surplus/(Deficit) before assoc.			57 600	57 600	57 600	57 600	57 600	57 600	57 600	57 600	57 600	57 600	57 600	(495 952)	137 633	208 798	254 987
Share of surplus/(deficit) of associate																	
Surplus/(Deficit)			57 600	57 600	57 600	57 600	57 600	57 600	57 600	57 600	57 600	57 600	57 600	(495 952)	137 633	208 798	254 987

References
1. Surplus (Deficit) must reconcile with Budgeted Financial Performance

MD312 Ematahleri (Mn) - Supporting Table SA28 Budgeted monthly capital expenditure (municipal vote)

MP312 Emalaheni (Mp) - Supporting Table SA28 Budgeted monthly capital expenditure (municipal vote)																			
Description		Ref	Budget Year 2016/17												Medium Term Revenue and Expenditure Framework				
			July	August	Sept.	October	Nov.	Dec.	January	Feb.	March	April	May	June	Budget Year 2016/17	Budget Year +1 2017/18	Budget Year +2 2018/19		
R thousand																			
1	Multi-year expenditure to be appropriated																		
	Vote 03 - Administration And Resource Management																		
	Vote 12 - Waste Water Management																		
	Vote 13 - Water																		
	Vote 15 - Other																		
2	Capital multi-year expenditure sub-total																		
	Single-year expenditure to be appropriated																		
	Vote 01 - Executive And Council																		
	Vote 02 - Finance																		
	Vote 03 - Administration And Resource Management																		
	Vote 04 - Planning & Development		1 500		2 520	1 650		2 100								10 288		2 427	
	Vote 05 - Health																		
	Vote 06 - Community & Social Services																		
	Vote 07 - Housing																		
	Vote 08 - Public Safety																		
	Vote 09 - Sport & Recreation					1 650													
	Vote 10 - Environment Protection/management																		
	Vote 11 - Waste Management			3 560	8 500			2 560											
	Vote 12 - Waste Water Management			4 500				22 560											
	Vote 13 - Water			2 450		3 564		35 600											
	Vote 14 - Electricity Distribution				2 542														
	Vote 15 - Other							3 658											
	Capital single-year expenditure sub-total	2	1 500	10 510	13 562	6 864	39 258	2 560	49 840	450	38 515	5 507	4 750	45 843	219 159	165 173	173 400	173 400	
	Total Capital Expenditure	2	1 500	10 510	13 562	6 864	39 258	2 560	49 840	450	38 515	5 507	4 750	45 843	219 159	165 173	173 400	173 400	

References

- References**
1. Table should be completed as either Multi-Year expenditure appropriation or Budget Year and Forward Year estimates
 2. Total Capital Expenditure must reconcile to Budgeted Capital Expenditure

MP312 Emalaheni (Mp) - Supporting Table SA29 Budgeted monthly capital expenditure (standard classification)

R thousand	Description	Ref	Budget Year 2016/17												Medium Term Revenue and Expenditure Framework		
			July	August	Sept.	October	Nov.	Dec.	January	Feb.	March	April	May	June	Budget Year 2016/17	Budget Year +1 2017/18	Budget Year +2 2018/19
	Capital Expenditure - Standard	1															
	Governance and administration																
	Executive and council		1 500	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	Budget and treasury office		1 500	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	Corporate services		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	Community and public safety																
	Community and social services		-	-	-	-	-	-	-	-	-	-	-	-	3 450	3 300	6 068
	Sport and recreation		-	-	-	-	-	-	-	-	-	-	-	-	3 450	1 500	6 068
	Public safety		-	-	-	-	-	-	-	-	-	-	-	-	-	1 800	-
	Housing		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	Health		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	Economic and environmental services																
	Planning and development		1 500	-	5 062	1 650	3 658	-	5 700	-	-	2 597	1 100	1 418	22 685	5 000	74 246
	Road transport		1 500	-	2 520	1 650	3 658	-	2 100	-	-	2 597	1 100	1 418	10 288	-	2 427
	Environmental protection		-	-	2 542	-	-	-	3 600	-	-	-	-	-	12 397	5 000	71 819
	Trading services																
	Electricity		-	10 510	8 500	3 564	35 600	2 560	44 140	-	2 830	2 560	3 650	79 110	193 024	157 033	93 086
	Water		-	2 450	-	3 564	35 600	-	5 620	-	2 830	-	-	-	14 464	2 518	20 722
	Waste water management		-	4 500	-	-	35 600	-	22 560	-	-	-	-	69 997	132 657	124 560	33 619
	Waste management		-	3 560	8 500	-	-	2 560	15 960	-	-	2 560	3 650	9 114	45 904	29 955	19 329
	Other		-	-	-	-	-	-	-	-	-	-	-	-	-	-	19 417
	Total Capital Expenditure - Standard	2	1 500	10 510	13 562	5 214	39 258	2 560	49 840	-	2 830	5 157	4 750	83 978	219 159	165 333	173 400
	Funded by:																
	National Government		1 500	10 510	11 042	3 564	35 600	-	47 740	-	2 830	5 157	3 650	15 955	137 548	132 337	138 404
	Provincial Government		-	-	2 520	1 650	3 658	2 560	2 100	-	-	-	1 100	10 679	24 267	13 300	15 300
	District Municipality		-	-	-	-	-	-	-	-	-	-	-	57 344	57 344	19 696	19 696
	Other transfers and grants		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	Transfers recognised - capital		1 500	10 510	13 562	5 214	39 258	2 560	49 840	-	2 830	5 157	4 750	83 978	219 159	165 333	173 400
	Public contributions & donations		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	Borrowing		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	Internally generated funds		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	Total Capital Funding		1 500	10 510	13 562	5 214	39 258	2 560	49 840	-	2 830	5 157	4 750	83 978	219 159	165 333	173 400

MP312 Emalahleni (Mp) - Supporting Table SA30 Budgeted monthly cash flow

MP312 Emalahleni (Mp) - Supporting Table SA30 Budgeted monthly cash flow															
MONTHLY CASH FLOWS															
Budget Year 2016/17															
Medium Term Revenue and Expenditure Framework															
	July	August	Sept.	October	November	December	January	February	March	April	May	June	Budget Year 2016/17	Budget Year +1 2017/18	Budget Year +2 2018/19
R thousand															
Cash Receipts By Source															
Property rates	24 584	29 193	21 818	24 891	26 120	23 355	23 969	22 433	26 120	25 506	28 271	31 037	307 296	325 734	345 278
Property rates - penalties & collection charges	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - electricity revenue	72 563	86 168	64 399	73 470	77 098	68 934	70 749	66 213	77 098	75 284	83 447	91 610	907 033	979 595	1 057 963
Service charges - water revenue	24 708	29 340	21 928	25 016	26 252	23 472	24 090	22 546	26 252	25 634	28 414	31 193	308 845	327 375	347 018
Service charges - sanitation revenue	9 474	11 250	8 408	9 592	10 066	9 000	9 237	8 645	10 066	9 829	10 895	11 960	118 419	125 524	133 055
Service charges - refuse revenue	6 517	7 739	5 784	6 599	6 924	6 191	6 354	5 947	6 924	6 762	7 495	8 228	81 464	86 352	91 533
Service charges - other	34	41	30	35	36	32	33	31	36	35	39	43	427	453	480
Rental of facilities and equipment	743	882	659	752	789	706	724	678	789	771	854	938	9 286	9 843	10 434
Interest earned - external investments	45	54	40	46	48	43	44	41	48	47	52	57	565	599	635
Interest earned - outstanding debtors	5 553	6 595	4 929	5 623	5 901	5 276	5 415	5 088	5 901	5 762	6 386	7 011	69 418	73 583	77 998
Dividends received	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines	311	369	276	315	330	295	303	284	330	323	358	393	3 887	4 120	4 367
Licences and permits	144	170	127	145	153	136	140	131	153	149	165	181	1 794	1 902	2 016
Agency services	1 428	1 696	1 267	1 446	1 517	1 357	1 392	1 303	1 517	1 481	1 642	1 803	17 849	18 920	20 055
Transfer receipts - operational	67 078	-	-	67 078	-	-	-	-	-	67 078	-	-	268 311	165 333	173 400
Other revenue	4 661	5 535	4 137	4 719	4 952	4 428	4 545	4 253	4 952	4 836	5 360	5 885	58 263	195 565	220 655
Cash Receipts by Source	217 841	179 032	133 803	219 726	160 186	143 225	214 072	137 572	160 186	223 495	173 378	190 339	2 152 856	2 314 898	2 484 887
Other Cash Flows by Source															
Transfer receipts - capital	54 790	-	-	54 790	-	-	54 790	-	-	54 790	-	-	219 159	165 493	173 400
Contributions recognised - capital & Contributed assets	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	1 600	1 900	1 420	1 620	1 700	1 520	1 560	1 460	1 700	1 660	1 840	2 020	20 000	20 000	20 000
Decrease (Increase) in non-current debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (Increase) other non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (Increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total Cash Receipts by Source	274 231	180 932	135 223	276 136	161 886	144 745	270 422	139 032	161 886	279 945	175 218	192 359	2 392 015	2 500 391	2 678 288
Cash Payments by Type															
Employee related costs	51 981	61 728	46 134	52 631	55 230	49 382	50 682	47 433	55 230	53 931	59 779	65 627	649 768	695 307	743 980
Remuneration of councillors	1 998	2 372	1 773	2 023	2 123	1 898	1 948	1 823	2 123	2 073	2 297	2 522	24 972	26 720	28 590
Finance charges	5 817	6 908	5 163	5 890	6 181	5 527	5 672	5 308	6 181	6 036	6 690	7 345	72 718	32 215	25 308
Bulk purchases - Electricity	70 159	83 313	62 266	71 035	74 543	66 651	68 405	64 020	74 543	72 789	80 682	88 575	876 981	947 140	1 022 911
Bulk purchases - Water & Sewer	5 797	6 885	5 145	5 870	6 160	5 508	5 653	5 290	6 160	6 015	6 667	7 319	72 469	76 817	81 426
Other materials	10 550	12 528	9 363	10 681	11 209	10 022	10 286	9 626	11 209	10 945	12 132	13 319	131 869	137 144	142 630
Contracted services	2 701	3 207	2 397	2 734	2 869	2 565	2 633	2 464	2 869	2 802	3 106	3 409	33 757	34 959	36 341
Transfers and grants - other municipalities	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and grants - other	2 874	3 413	2 551	2 910	3 054	2 731	2 802	2 623	3 054	2 982	3 306	3 629	35 929	37 367	38 861
Other expenditure	18 745	22 260	16 636	18 980	19 917	17 808	18 277	17 105	19 917	19 448	21 557	23 666	234 317	248 812	272 825
Cash Payments by Type	170 622	202 614	151 427	172 765	181 286	162 091	166 357	155 593	181 286	177 021	196 216	215 411	2 132 780	2 236 481	2 392 873
Other Cash Flows/Payments by Type															
Capital assets	14 000	7 500	25 000	27 000	23 000	35 000	14 000	14 000	7 500	12 000	10 000	19 500	219 159	165 333	173 400
Repayment of borrowing	-	-	-	-	-	-	-	-	-	-	-	-	18 394	19 316	17 968
Other Cash Flows/Payments	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total Cash Payments by Type	184 622	210 114	176 427	199 765	204 286	197 091	186 357	163 183	193 286	187 021	215 716	258 463	2 370 333	2 421 129	2 584 241
NET INCREASE/(DECREASE) IN CASH HELD	89 609	(29 182)	(41 205)	76 380	(42 400)	(52 346)	84 065	(24 151)	(31 400)	92 924	(40 498)	(66 104)	21 683	79 262	94 047
Cash/cash equivalents at the month/year begin:	(11 578)	77 931	48 748	7 544	83 924	41 524	(10 821)	79 244	55 083	23 683	116 587	78 109	10 005	10 005	86 255
Cash/cash equivalents at the month/year end:	77 931	48 748	7 544	83 924	41 524	(10 821)	79 244	79 244	55 083	23 683	116 587	78 109	10 005	89 266	183 313

MP312 Emalahleni (Mp) - NOT REQUIRED - municipality does not have entities

[illegible]

MP312 Emalahleni (Mp) - Supporting Table SA32 List of external mechanisms

External mechanism	Yrs/ Mths	Period of agreement 1.	Service provided	Expiry date of service delivery agreement or contract	Monetary value of agreement 2.
Name of organisation		Number			R thousand

References

1. Total agreement period from commencement until end
2. Annual value

MP312 Emalahleni (Mp) - Supporting Table SA33 Contracts having future budgetary implications

MP312 Emalahleni (Mp) - Supporting Table SA33 Contracts having future budgetary implications														
Description	Ref	Preceding Years	2016/17 Medium Term Revenue & Expenditure Framework				Forecast 2019/20	Forecast 2020/21	Forecast 2021/22	Forecast 2022/23	Forecast 2023/24	Forecast 2024/25	Forecast 2025/26	Total Contract Value
			Current Year 2015/16	Budget Year 2016/17	Budget Year +1 2017/18	Budget Year +2 2018/19	Estimate	Estimate	Estimate	Estimate	Estimate	Estimate	Estimate	
R thousand	1,3	Total												
Parent Municipality: Revenue Obligation By Contract	2													
Total Operating Revenue Implication		-	-	-	-	-	-	-	-	-	-	-	-	-
Expenditure Obligation By Contract	2													
Total Operating Expenditure Implication		-	-	-	-	-	-	-	-	-	-	-	-	-
Capital Expenditure Obligation By Contract	2													
Total Capital Expenditure Implication		-	-	-	-	-	-	-	-	-	-	-	-	-
Total Parent Expenditure Implication		-	-	-	-	-	-	-	-	-	-	-	-	-
Entities:														
Revenue Obligation By Contract	2													
N/A		-	-	-	-	-	-	-	-	-	-	-	-	-
Total Operating Revenue Implication		-	-	-	-	-	-	-	-	-	-	-	-	-
Expenditure Obligation By Contract	2													
N/A		-	-	-	-	-	-	-	-	-	-	-	-	-
Total Operating Expenditure Implication		-	-	-	-	-	-	-	-	-	-	-	-	-
Capital Expenditure Obligation By Contract	2													
N/A		-	-	-	-	-	-	-	-	-	-	-	-	-
Total Capital Expenditure Implication		-	-	-	-	-	-	-	-	-	-	-	-	-
Total Entity Expenditure Implication		-	-	-	-	-	-	-	-	-	-	-	-	-

References

1. Total implication for all preceding years to be summed and total stated in 'Preceding Years' column
2. List all contracts with future financial obligations beyond the three years covered by the MTRF (MFMA s33)

MP312 Emalahleni (Mp) - Supporting Table SA34a Capital expenditure on new assets by asset class

Description		Ref	2012/13	2013/14	2014/15	Current Year 2015/16			2016/17 Medium Term Revenue & Expenditure Framework		
R thousand		1	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2016/17	Budget Year +1 2017/18	Budget Year +2 2018/19
Capital expenditure on new assets by Asset Class/Sub-class											
Infrastructure			69 679	65 305	73 934	189 828	269 096	269 096	215 709	162 033	164 905
Infrastructure - Road transport			40 913	34 785	28 780	36 000	36 461	36 461	22 397	15 000	81 819
Roads, Pavements & Bridges			37 286	34 785	28 780	36 000	36 461	36 461	12 397	5 000	71 819
Storm water			3 627	-	-	-	-	-	10 000	10 000	10 000
Infrastructure - Electricity			15 734	30 142	13 749	20 772	33 420	33 420	14 464	2 518	20 722
Generation			-	-	-	-	-	-	-	-	-
Transmission & Reticulation			4 901	26 899	8 466	20 772	33 420	33 420	14 464	2 518	20 722
Street Lighting			10 833	3 243	5 283	-	-	-	-	-	-
Infrastructure - Water			831	175	432	69 050	106 784	106 784	122 657	114 560	23 619
Dams & Reservoirs			2 515	-	-	-	796	796	-	-	-
Water purification			831	-	-	-	25 137	25 137	55 880	18 158	18 158
Reticulation			(2 515)	175	432	69 050	80 851	80 851	66 777	96 402	5 461
Infrastructure - Sanitation			12 201	-	30 973	64 006	92 240	92 240	45 904	29 955	19 329
Reticulation			12 201	-	25 976	34 006	28 842	28 842	45 904	29 955	19 329
Sewerage purification			-	-	4 997	30 000	63 397	63 397	-	-	-
Infrastructure - Other			-	203	-	-	192	192	10 288	-	19 417
Waste Management			-	-	-	-	-	-	-	-	19 417
Transportation	2		-	-	-	-	-	-	-	-	-
Gas			-	-	-	-	-	-	-	-	-
Other	3		-	203	-	-	192	192	10 288	-	-
Community			5 129	1 987	5 154	-	704	704	3 000	1 000	8 495
Parks & gardens			-	-	369	-	-	-	3 000	1 000	-
Sportsfields & stadia			-	-	3 912	-	-	-	-	-	6 068
Swimming pools			-	-	-	-	383	383	-	-	-
Community halls			-	-	-	-	-	-	-	-	-
Libraries			-	-	-	-	-	-	-	-	-
Recreational facilities			-	-	73	-	230	230	-	-	-
Fire, safety & emergency			-	-	-	-	40	40	-	-	-
Security and policing			56	-	-	-	36	36	-	-	-
Buses	7		-	-	-	-	-	-	-	-	-
Clinics			4 858	1 846	800	-	15	15	-	-	-
Museums & Art Galleries			-	-	-	-	-	-	-	-	-
Cemeteries			215	141	-	-	-	-	-	-	2 427
Social rental housing	8		-	-	-	-	-	-	-	-	-
Other			-	-	-	-	-	-	-	-	-
Heritage assets			-	-	-	-	-	-	-	-	-
Buildings	9		-	-	-	-	-	-	-	-	-
Other			-	-	-	-	-	-	-	-	-
Investment properties			-	-	-	-	-	-	-	-	-
Housing development			-	-	-	-	-	-	-	-	-
Other			-	-	-	-	-	-	-	-	-
Other assets			(2 939)	(11 025)	8 727	13 214	21 781	21 781	450	340	-
General vehicles			(3 740)	231	-	-	4 688	4 688	-	-	-
Specialised vehicles	10		-	-	-	-	-	-	-	-	-
Plant & equipment			-	281	893	-	226	226	450	340	-
Computers - hardware/equipment			-	45	123	4 200	4 200	4 200	-	-	-
Furniture and other office equipment			-	11	-	-	178	178	-	-	-
Abattoirs			-	-	-	-	-	-	-	-	-
Markets			-	-	-	-	61	61	-	-	-
Civic Land and Buildings			-	-	-	-	-	-	-	-	-
Other Buildings			-	60	3 812	-	2 668	2 668	-	-	-
Other Land			-	39	2 905	-	729	729	-	-	-
Surplus Assets - (Investment or Inventory)			-	-	-	-	-	-	-	-	-
Other			800	(11 693)	994	9 014	9 031	9 031	-	-	-
Agricultural assets			-	-	-	-	-	-	-	-	-
Biological assets			-	-	-	-	-	-	-	-	-
Intangibles			-	-	-	-	317	317	-	1 800	-
Computers - software & programming			-	-	-	-	317	317	-	1 800	-
Computers - Software And Programming			-	-	-	-	-	-	-	-	-
Total Capital Expenditure on new assets	1		71 869	56 267	87 816	203 042	291 899	291 899	219 159	165 173	173 400
Specialised vehicles			-	-	-	-	-	-	-	-	-
Refuse			-	-	-	-	-	-	-	-	-
Fire			-	-	-	-	-	-	-	-	-
Conservancy			-	-	-	-	-	-	-	-	-
Ambulances			-	-	-	-	-	-	-	-	-

References:

1. Total Capital Expenditure on new assets (SA34a) plus Total Capital Expenditure on renewal of existing assets (SA34b) must reconcile to total capital expenditure in Budgeted Capital Expenditure
2. Airports, Car Parks, Bus Terminals and Taxi Ranks
3. For example - technology backbones (e.g. fibre optic, WiFi infrastructure) for economic development purposes
4. Work-in-progress/under construction to be budgeted under the respective item
5. Infrastructure includes 'land and buildings required' by that infrastructure and vehicles/plant & equipment used by the service generated by that infrastructure
6. Donated/contributed & leased assets to be included within the respective sub-class

MP312 Emalahleni (Mp) - Supporting Table SA34b Capital expenditure on the renewal of existing assets by asset class

MP312 Emalahleni (Mp) - Supporting Table SA34b Capital expenditure on the renewal of existing assets by asset class										
Description	Ref	2012/13	2013/14	2014/15	Current Year 2015/16			2016/17 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2016/17	Budget Year +1 2017/18	Budget Year +2 2018/19
R thousand	1									
Capital expenditure on renewal of existing assets by Asset Class/Sub-class										
Infrastructure		(2 131)	10 189	59 450	-	-	-	-	-	-
Infrastructure - Road transport		(18 928)	(27 427)	-	-	-	-	-	-	-
Roads, Pavements & Bridges		(18 928)	(27 427)	-	-	-	-	-	-	-
Storm water		-	-	-	-	-	-	-	-	-
Infrastructure - Electricity		121	-	1 917	-	-	-	-	-	-
Generation		-	-	-	-	-	-	-	-	-
Transmission & Reticulation		121	-	1 917	-	-	-	-	-	-
Street Lighting		-	-	-	-	-	-	-	-	-
Infrastructure - Water		-	-	-	-	-	-	-	-	-
Dams & Reservoirs		-	-	-	-	-	-	-	-	-
Water purification		-	-	-	-	-	-	-	-	-
Reticulation		-	-	-	-	-	-	-	-	-
Infrastructure - Sanitation		16 676	37 616	57 533	-	-	-	-	-	-
Reticulation		495	15 579	12 479	-	-	-	-	-	-
Sewerage purification		16 181	22 038	45 054	-	-	-	-	-	-
Infrastructure - Other		-	-	-	-	-	-	-	-	-
Waste Management		-	-	-	-	-	-	-	-	-
Transportation	2	-	-	-	-	-	-	-	-	-
Gas		-	-	-	-	-	-	-	-	-
Other	3	-	-	-	-	-	-	-	-	-
Community		1 217	567	-	-	-	-	-	-	-
Parks & gardens		-	-	-	-	-	-	-	-	-
Sportsfields & stadia		1 217	567	-	-	-	-	-	-	-
Swimming pools		-	-	-	-	-	-	-	-	-
Community halls		-	-	-	-	-	-	-	-	-
Libraries		-	-	-	-	-	-	-	-	-
Recreational facilities		-	-	-	-	-	-	-	-	-
Fire, safety & emergency		-	-	-	-	-	-	-	-	-
Security and policing		-	-	-	-	-	-	-	-	-
Buses	7	-	-	-	-	-	-	-	-	-
Clinics		-	-	-	-	-	-	-	-	-
Museums & Art Galleries		-	-	-	-	-	-	-	-	-
Cemeteries		-	-	-	-	-	-	-	-	-
Social rental housing	8	-	-	-	-	-	-	-	-	-
Other		-	-	-	-	-	-	-	-	-
Heritage assets		-	-	-	-	-	-	-	-	-
Buildings	9	-	-	-	-	-	-	-	-	-
Other		-	-	-	-	-	-	-	-	-
Investment properties		-	-	-	-	-	-	-	-	-
Housing development		-	-	-	-	-	-	-	-	-
Other		-	-	-	-	-	-	-	-	-
Other assets		8 365	5 039	-	-	-	-	-	-	-
General vehicles		-	-	-	-	-	-	-	-	-
Specialised vehicles	10	-	-	-	-	-	-	-	-	-
Plant & equipment		39	60	-	-	-	-	-	-	-
Computers - hardware/equipment		-	17	-	-	-	-	-	-	-
Furniture and other office equipment		-	-	-	-	-	-	-	-	-
Abattoirs		-	-	-	-	-	-	-	-	-
Markets		397	-	-	-	-	-	-	-	-
Civic Land and Buildings		-	-	-	-	-	-	-	-	-
Other Buildings		-	-	-	-	-	-	-	-	-
Other Land		-	-	-	-	-	-	-	-	-
Surplus Assets - (Investment or Inventory)		-	-	-	-	-	-	-	-	-
Other		7 929	4 962	-	-	-	-	-	-	-
Agricultural assets		-	-	-	-	-	-	-	-	-
Biological assets		-	-	-	-	-	-	-	-	-
Intangibles		-	-	-	-	-	-	-	-	-
Computers - software & programming		-	-	-	-	-	-	-	-	-
Total Capital Expenditure on renewal of existing assets	1	7 450	15 796	59 450	-	-	-	-	-	-
Specialised vehicles		-	-	-	-	-	-	-	-	-
Refuse		-	-	-	-	-	-	-	-	-
Fire		-	-	-	-	-	-	-	-	-
Conservancy		-	-	-	-	-	-	-	-	-
Ambulances		-	-	-	-	-	-	-	-	-
Renewal of Existing Assets as % of total capex		0.4%	21.9%	40.4%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Renewal of Existing Assets as % of deprecn ²		4.5%	10.4%	35.5%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%

References

1. Total Capital Expenditure on renewal of existing assets (SA34b) plus Total Capital Expenditure on new assets (SA34a) must reconcile to total capital expenditure in Budgeted Capital Expenditure
2. Airports, Car Parks, Bus Terminals and Taxi Ranks
3. For example - technology backbones (e.g. fibre optic, WIFI infrastructure) for economic development purposes

MP312 Emalahleni (Mp) - Supporting Table SA34c Repairs and maintenance expenditure by asset class

MP312 Expenditure (Mp) - Supporting Table SA34c repairs and maintenance expenditure by asset class										
Description	Ref	2012/13	2013/14	2014/15	Current Year 2015/16			2016/17 Medium Term Revenue & Expenditure Framework		
R thousand	1	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2016/17	Budget Year +1 2017/18	Budget Year +2 2018/19
Repairs and maintenance expenditure by Asset Class/Sub-class										
Infrastructure		54 399	77 605	64 584	84 389	76 008	76 008	84 389	87 764	91 275
Infrastructure - Road transport		5 958	8 871	6 987	15 482	14 845	14 845	15 482	16 101	16 745
Roads, Pavements & Bridges		5 478	7 383	5 879	14 258	13 721	13 721	14 258	14 828	15 422
Storm water		479	1 489	1 008	1 224	1 124	1 124	1 224	1 273	1 324
Infrastructure - Electricity		26 465	32 970	27 607	28 349	30 182	30 182	28 349	29 483	30 662
Generation										
Transmission & Reticulation		25 672	32 061	27 007	26 368	28 297	28 297	26 368	27 423	28 520
Street Lighting		793	909	600	1 981	1 885	1 885	1 981	2 060	2 143
Infrastructure - Water		11 718	29 230	20 862	22 967	16 804	16 804	22 967	23 886	24 841
Dams & Reservoirs		667	746	1 137	1 923	1 673	1 673	1 923	2 000	2 080
Water purification										
Reticulation		11 050	28 484	19 725	21 044	15 131	15 131	21 044	21 886	22 761
Infrastructure - Sanitation		9 888	6 176	8 788	17 101	13 788	13 788	17 101	17 785	18 496
Reticulation		8 401	5 077	8 414	14 734	11 421	11 421	14 734	15 323	15 936
Sewerage purification		1 487	1 099	375	2 367	2 367	2 367	2 367	2 462	2 560
Infrastructure - Other		370	358	340	490	389	389	490	509	530
Waste Management		370	358	340	490	378	378	490	509	530
Transportation	2	-	-	-	-	10	10	-	-	-
Gas		-	-	-	-	-	-	-	-	-
Other	3	-	-	-	-	-	-	-	-	-
Community		282	647	318	2 041	653	653	2 041	2 123	2 208
Parks & gardens		319	650	284	1 682	344	344	1 682	1 749	1 819
Sportsfields & stadia		-	-	-	35	5	5	35	36	37
Swimming pools		-	-	-	-	-	-	-	-	-
Community halls		-	6	-	17	13	13	17	17	18
Libraries		-	-	-	-	-	-	-	-	-
Recreational facilities		-	-	-	-	-	-	-	-	-
Fire, safety & emergency		-	-	-	-	-	-	-	-	-
Security and policing	7	2	12	34	285	290	290	285	296	308
Buses		-	-	-	-	-	-	-	-	-
Clinics		-	-	-	-	-	-	-	-	-
Museums & Art Galleries		-	-	-	-	-	-	-	-	-
Cemeteries		-	-	-	-	-	-	-	-	-
Social rental housing	8	-	-	-	-	-	-	-	-	-
Other		(40)	(21)	-	23	-	-	23	24	25
Heritage assets		-	-	-	-	-	-	-	-	-
Buildings		-	-	-	-	-	-	-	-	-
Other	9	-	-	-	-	-	-	-	-	-
Investment properties		-	-	-	-	-	-	-	-	-
Housing development		-	-	-	-	-	-	-	-	-
Other		-	-	-	-	-	-	-	-	-
Other assets		54 688	67 937	111 997	43 422	52 176	52 176	43 422	45 159	46 965
General vehicles		10 654	14 674	13 919	10 554	14 821	14 821	10 554	10 976	11 415
Specialised vehicles	10	-	-	-	2	2	2	2	3	3
Plant & equipment		3 884	4 580	4 875	8 792	8 557	8 557	8 792	9 144	9 510
Computers - hardware/equipment		524	417	384	1 930	427	427	1 930	2 007	2 087
Furniture and other office equipment		37 532	42 196	73 531	1 223	1 063	1 063	1 223	1 272	1 323
Abattoirs		-	-	-	-	-	-	-	-	-
Markets		-	-	-	-	-	-	-	-	-
Civic Land and Buildings		-	-	-	-	-	-	-	-	-
Other Buildings		2 084	2 712	18 135	18 359	20 351	20 351	18 359	19 093	19 857
Other Land		-	3 358	988	1 184	6 956	6 956	1 184	1 231	1 280
Surplus Assets - (Investment or Inventory)		-	-	165	1 378	-	-	1 378	1 433	1 490
Other		-	-	-	-	-	-	-	-	-
Agricultural assets		-	-	-	-	-	-	-	-	-
Biological assets		-	-	-	-	-	-	-	-	-
Intangibles		1 303	1 826	835	2 017	1 852	1 852	2 017	2 098	2 182
Computers - software & programming		1 303	1 826	835	2 017	1 852	1 852	2 017	2 098	2 182
Total Repairs and Maintenance Expenditure	1	110 671	148 015	177 735	131 869	130 689	130 689	131 869	137 144	142 630
Specialised vehicles		-	-	-	2	2	2	2	3	3

Refuse				2	2	2	2	3	3
Fire									
Conservancy									
Ambulances									
R&M as a % of PPE	5.1%	6.6%	7.9%	6.1%	6.1%	6.1%	5.1%	5.3%	5.5%
R&M as % Operating Expenditure	6.9%	6.1%	7.9%	5.5%	5.6%	5.8%	4.9%	5.0%	4.9%

References

1. Total Repairs and Maintenance Expenditure by Asset Category must reconcile to total repairs and maintenance expenditure on Table SA1
2. Airports, Car Parks, Bus Terminals and Taxi Ranks
3. For example - technology backbones (e.g. fibre optic, WiFi infrastructure) for economic development purposes
4. Work-in-progress/under construction to be budgeted under the respective item
5. Infrastructure includes 'land and buildings required' by that infrastructure and vehicles/plant & equipment used by the service generated by that infrastructure
6. Donated/contributed & leased assets to be included within the respective sub-class
7. Busses used to provide a service to the community
8. Not municipal contributions to the 'top structure' being built using the housing subsidies
9. Statues, art collections, medals etc.
10. Ambulances, fire engines, refuse vehicles - but not vehicles that would normally be classified as 'Plant and equipment'

check balance

MP312 Emalahleni (Mp) - Supporting Table SA34d Depreciation by asset class

Description	Ref	2012/13	2013/14	2014/15	Current Year 2015/16			2016/17 Medium Term Revenue & Expenditure Framework		
		1 Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2016/17	Budget Year +1 2017/18	Budget Year +2 2018/19
R thousand										
Depreciation by Asset Class/Sub-class										
Infrastructure		124 786	-	-	124 786	124 786	124 786	136 781	136 781	136 781
Infrastructure - Road transport		48 813	-	-	48 813	48 813	48 813	53 505	53 505	53 505
Roads, Pavements & Bridges		45 803	-	-	45 803	45 803	45 803	50 205	50 205	50 205
Storm water		3 010	-	-	3 010	3 010	3 010	3 300	3 300	3 300
Infrastructure - Electricity		12 922	-	-	12 922	12 922	12 922	14 164	14 164	14 164
Generation		-	-	-	-	-	-	-	-	-
Transmission & Reticulation		12 667	-	-	12 667	12 667	12 667	13 884	13 884	13 884
Street Lighting		255	-	-	255	255	255	280	280	280
Infrastructure - Water		28 827	-	-	28 827	28 827	28 827	31 598	31 598	31 598
Dams & Reservoirs		18 542	-	-	18 542	18 542	18 542	20 325	20 325	20 325
Water purification		1 327	-	-	1 327	1 327	1 327	1 455	1 455	1 455
Reticulation		8 958	-	-	8 958	8 958	8 958	9 819	9 819	9 819
Infrastructure - Sanitation		33 465	-	-	33 465	33 465	33 465	36 682	36 682	36 682
Reticulation		24 228	-	-	24 228	24 228	24 228	26 557	26 557	26 557
Sewerage purification		9 237	-	-	9 237	9 237	9 237	10 125	10 125	10 125
Infrastructure - Other		759	-	-	759	759	759	832	832	832
Waste Management		-	-	-	-	-	-	-	-	-
Transportation		759	-	-	759	759	759	832	832	832
Gas		-	-	-	-	-	-	-	-	-
Other		-	-	-	-	-	-	-	-	-
Community		8 680	-	-	8 680	8 680	8 680	9 514	9 514	9 514
Parks & gardens		-	-	-	-	-	-	-	-	-
Sportsfields & stadia		3 052	-	-	3 052	3 052	3 052	3 345	3 345	3 345
Swimming pools		-	-	-	-	-	-	-	-	-
Community halls		4 250	-	-	4 250	4 250	4 250	4 659	4 659	4 659
Libraries		113	-	-	113	113	113	124	124	124
Recreational facilities		-	-	-	-	-	-	-	-	-
Fire, safety & emergency		215	-	-	215	215	215	235	235	235
Security and policing		672	-	-	672	672	672	736	736	736
Buses		-	-	-	-	-	-	-	-	-
Clinics		379	-	-	379	379	379	415	415	415
Museums & Art Galleries		-	-	-	-	-	-	-	-	-
Cemeteries		-	-	-	-	-	-	-	-	-
Social rental housing		-	-	-	-	-	-	-	-	-
Other		-	-	-	-	-	-	-	-	-
Heritage assets		-	-	-	-	-	-	-	-	-
Buildings		-	-	-	-	-	-	-	-	-
Other		-	-	-	-	-	-	-	-	-
Investment properties		-	-	-	-	-	-	-	-	-
Housing development		-	-	-	-	-	-	-	-	-
Other		-	-	-	-	-	-	-	-	-
Other assets		19 062	-	-	19 062	19 062	19 062	20 894	20 894	20 894
General vehicles		6 095	-	-	6 095	6 095	6 095	6 681	6 681	6 681
Specialised vehicles		157	-	-	157	157	157	172	172	172
Plant & equipment		3 379	-	-	3 379	3 379	3 379	3 704	3 704	3 704
Computers - hardware/equipment		837	-	-	837	837	837	917	917	917
Furniture and other office equipment		8 562	-	-	8 562	8 562	8 562	9 385	9 385	9 385
Abattoirs		-	-	-	-	-	-	-	-	-
Markets		32	-	-	32	32	32	35	35	35
Civic Land and Buildings		-	-	-	-	-	-	-	-	-
Other Buildings		-	-	-	-	-	-	-	-	-
Other Land		-	-	-	-	-	-	-	-	-
Surplus Assets - (Investment or Inventory)		-	-	-	-	-	-	-	-	-
Other		-	-	-	-	-	-	-	-	-
Agricultural assets		29	-	-	29	29	29	32	32	32
GAME RESERVE		29	-	-	29	29	29	32	32	32
Biological assets		-	-	-	-	-	-	-	-	-
Intangibles		254	-	-	254	254	254	278	278	278
Computers - software & programming		254	-	-	254	254	254	278	278	278
COMPUTERS - SOFTWARE AND PROGRAMMING		-	-	-	-	-	-	-	-	-
Total Depreciation	1	152 811	-	-	152 812	152 812	152 812	167 300	167 500	167 500
Specialised vehicles		157	-	-	157	157	157	172	172	172
Refuse		-	-	-	-	-	-	-	-	-
Fire		122	-	-	123	123	123	135	135	135
Conservancy		-	-	-	-	-	-	-	-	-
Ambulances		34	-	-	34	34	34	38	38	38

MP312 Emalahleni (Mp) - Supporting Table SA35 Future financial implications of the capital budget

Vote Description	Ref	2016/17 Medium Term Revenue & Expenditure Framework			Forecasts			
		Budget Year 2016/17	Budget Year +1 2017/18	Budget Year +2 2018/19	Forecast 2019/20	Forecast 2020/21	Forecast 2021/22	Present value
R thousand								
Capital expenditure	1							
Vote 01 - Executive And Council		-	-	-	-	-	-	-
Vote 02 - Finance		-	-	-	-	-	-	-
Vote 03 - Administration And Resource Management		-	-	-	-	-	-	-
Vote 04 - Planning & Development		10 288	-	2 427	2 500	2 575	2 652	2 732
Vote 05 - Health		-	-	-	-	-	-	-
Vote 06 - Community & Social Services		-	-	-	-	-	-	-
Vote 07 - Housing		-	-	-	-	-	-	-
Vote 08 - Public Safety		-	1 800	-	54	56	57	59
Vote 09 - Sport & Recreation		-	-	-	-	-	-	-
Vote 10 - Environment Protection/management		3 450	1 500	6 068	6 250	6 437	6 630	6 829
Vote 11 - Waste Management		-	-	19 417	20 000	20 600	21 218	21 854
Vote 12 - Waste Water Management		45 904	29 955	19 329	19 909	20 506	21 121	21 755
Vote 13 - Water		132 657	124 400	33 619	34 628	35 666	36 736	37 839
Vote 14 - Electricity Distribution		14 464	2 518	20 722	21 343	21 983	22 643	23 322
Vote 15 - Other		12 397	5 000	71 819	73 974	76 193	78 479	80 833
Total Capital Expenditure		219 159	165 173	173 400	178 656	184 016	189 537	195 223
Future operational costs by vote	2							
Vote 01 - Executive And Council		117 590	120 777	127 981	131 820	135 775	139 848	144 043
Vote 02 - Finance		271 535	277 705	293 508	302 313	311 382	320 724	330 346
Vote 03 - Administration And Resource Management		54 269	57 421	60 772	62 596	64 473	66 408	68 400
Vote 04 - Planning & Development		56 673	58 796	61 834	63 689	65 599	67 567	69 594
Vote 05 - Health		4 987	5 333	5 522	5 687	5 858	6 034	6 215
Vote 06 - Community & Social Services		18 528	19 750	21 057	21 689	22 339	23 009	23 700
Vote 07 - Housing		-	-	-	-	-	-	-
Vote 08 - Public Safety		114 222	121 367	128 996	132 866	136 852	140 958	145 187
Vote 09 - Sport & Recreation		19 321	20 656	22 084	22 747	23 429	24 132	24 856
Vote 10 - Environment Protection/management		34 365	36 351	38 472	39 627	40 815	42 040	43 301
Vote 11 - Waste Management		99 726	103 019	109 128	112 401	115 773	119 247	122 824
Vote 12 - Waste Water Management		150 190	154 034	161 902	166 759	171 762	176 914	182 222
Vote 13 - Water		329 226	335 701	352 349	362 919	373 807	385 021	396 571
Vote 14 - Electricity Distribution		1 312 523	1 339 230	1 430 363	1 473 274	1 517 472	1 562 996	1 609 886
Vote 15 - Other		114 735	117 436	120 307	123 916	127 633	131 462	135 406
Total future operational costs		2 697 889	2 767 577	2 934 274	3 022 302	3 112 971	3 206 360	3 302 551
Future revenue by source	3							
Property rates		384 120	407 167	431 597	444 545	457 882	471 618	485 767
Property rates - penalties & collection charges		-	-	-	-	-	-	-
Service charges - electricity revenue		1 133 791	1 224 494	1 322 453	1 362 127	1 402 991	1 445 081	1 488 433
Service charges - water revenue		386 056	409 219	433 772	446 785	460 189	473 995	488 215
Service charges - sanitation revenue		148 024	156 905	166 319	171 309	176 448	181 742	187 194
Service charges - refuse revenue		101 831	107 940	114 417	117 849	121 385	125 026	128 777
Service charges - other		534	566	600	618	636	655	675
Rental of facilities and equipment		11 608	12 304	13 042	13 434	13 837	14 252	14 679
Total future revenue		2 165 962	2 318 596	2 482 201	2 556 667	2 633 367	2 712 368	2 793 739
Net Financial Implications		751 086	614 154	625 473	644 291	663 620	683 529	704 034

References

1. Summarise the total capital cost until capital project is operational (MFMA s19(2)(a))
2. Summary of future operational costs from when projects operational (present value until the end of each asset's useful life) (MFMA s19(2)(b))
3. Summarise the future revenue from when projects are operational, including municipal tax and tariff implications, (present value until the end of asset's useful life)

MP312 Emalahleni (Mp) - Supporting Table SA36 Detailed capital budget

MP3142 Emalahleni (Mpl) - Supporting Table SA36 Detailed capital budget													
Municipal Vote/Capital project	Ref	Program/Project description	Project number	IDP Goal code	Individually Approved (Yes/No)	Asset Class	Asset Sub-Class	GPS co-ordinates	Total Project Estimate	Prior year outcomes	Budget Year 2016/17	Budget Year +1 2017/18	Budget Year +2 2018/19
R thousand	4			2	6	3	3	5		Audited Outcome 2014/15			
Parent municipality:													
List all capital projects grouped by Municipal Vote													
01 - Executive And Council		Constr Roads And Stormwater	751005	A	Yes	Infrastructure - Road Transport	Roads, Pavements & Bridges	Emasagweni					
01 - Executive And Council		Furniture And Other Office Equipment		A	No	Furniture And Other Office Equipment	Furniture And Other Office Equipment						148
01 - Executive And Council		General Vehicles	051005	A	Yes	Other	Other						
01 - Executive And Council		General Vehicles		A	No	General Vehicles	General Vehicles						
01 - Executive And Council		Implementation Dam Safety Plan		A	Yes	General Vehicles	General Vehicles			642			
01 - Executive And Council		Other Land	051050	A	No	Other	Other						
01 - Executive And Council		Constr Roads And Stormwater	151025	A	Yes	Infrastructure - Road Transport	Storm Water	Halankahlale					
02 - Finance		Furniture And Other Office Equipment		A	Yes	Other	Other						
02 - Finance		General Vehicles		A	Yes	General Vehicles	General Vehicles						1 815
02 - Finance		Plant & Equipment	151025	A	No	Plant & Equipment	Plant & Equipment	Emalahleni					
02 - Finance		Plant & Equipment	151025	A	Yes	Plant & Equipment	Plant & Equipment	Fleet Section					
02 - Finance		Plant & Equipment		A	Yes	Plant & Equipment	Plant & Equipment						
02 - Finance		Plant & Equipment	151025	A	Yes	Furniture And Other Office Equipment	Furniture And Other Office Equipment	Transport Workshop					
02 - Finance		Water Tankers	151025	A	Yes	General Vehicles	General Vehicles						
02 - Finance		Water Tankers		A	Yes	General Vehicles	General Vehicles						4 200
03 - Administration And Resource Management		Computers - Hardware/Equipment		A	No	Computers - Hardware/Equipment	Computers - Hardware/Equipment						
03 - Administration And Resource Management		Computers - Hardware/Equipment		A	No	Computers - Hardware/Equipment	Computers - Hardware/Equipment						
03 - Administration And Resource Management		Computers - Hardware/Equipment	151020	A	Yes	Computers - Hardware/Equipment	Computers - Hardware/Equipment	Emalahleni					
03 - Administration And Resource Management		Computers - Hardware/Equipment		A	No	Furniture And Other Office Equipment	Furniture And Other Office Equipment						
03 - Administration And Resource Management		Furniture And Other Office Equipment		A	Yes	Furniture And Other Office Equipment	Furniture And Other Office Equipment						150
03 - Administration And Resource Management		Plant & Equipment		A	No	Plant & Equipment	Plant & Equipment						
03 - Administration And Resource Management		Plant & Equipment	151020	A	Yes	Plant & Equipment	Plant & Equipment	Emalahleni					
03 - Administration And Resource Management		Water Tankers	151025	A	Yes	General Vehicles	General Vehicles						
03 - Administration And Resource Management		Computers - Hardware/Equipment		A	Yes	Computers - Software And Programming	Computers - Software And Programming						317
04 - Planning & Development		Computers - Hardware/Equipment		A	No	Roads, Pavements & Bridges	Roads, Pavements & Bridges						24 900
04 - Planning & Development		Constr Roads And Stormwater		A	No	Infrastructure - Road Transport	Transmission & Reticalation						200
04 - Planning & Development		Electrification		A	No	Infrastructure - Electricity	Other						5 000
04 - Planning & Development		Other Buildings		A	No	Other Buildings	Other Buildings						15
04 - Planning & Development		Other Buildings		A	No	Swimming Pools	Swimming Pools						31
04 - Planning & Development		Other Buildings		A	No	Swimming Pools	Swimming Pools						200
04 - Planning & Development		Other Buildings		A	No	Civic Land And Buildings	Civic Land And Buildings						61
04 - Planning & Development		Other Land		A	No	Other Buildings	Other Buildings						2 621
04 - Planning & Development		Other Land		A	No	Other Land	Other Land						223
04 - Planning & Development		Other Land		A	No	Other Land	Other Land						117
04 - Planning & Development		Other Land	201010	A	Yes	Other Land	Other Land						
04 - Planning & Development		Other Land	201010	A	Yes	Other Land	Other Land						
04 - Planning & Development		Other Land		A	Yes	Other Land	Other Land						
04 - Planning & Development		Other Land		A	Yes	Other Land	Other Land						
04 - Planning & Development		Other Land	201015	A	Yes	Swimming Pools	Swimming Pools						
04 - Planning & Development		Other Land		A	No	Plant & Equipment	Plant & Equipment						
04 - Planning & Development		Other Land		A	No	General Vehicles	General Vehicles						
04 - Planning & Development		Plant & Equipment	651005	A	Yes	Infrastructure - Road Transport	Roads, Pavements & Bridges	Emasagweni					
04 - Planning & Development		Water Tankers	751005	A	Yes	Clinics	Clinics						
05 - Health		Constr Roads And Stormwater		A	Yes	Clinics	Clinics						
05 - Health		Construction Clinic		A	Yes	Clinics	Clinics	Klamet					
05 - Health		Construction Clinic	251005	A	Yes	Clinics	Clinics	Klamet Phase 1					
05 - Health		Construction Clinic	251005	A	Yes	Clinics	Clinics						
05 - Health		Construction Clinic		A	No	Clinics	Clinics						
05 - Health		Mobile Clinic	251005	A	Yes	Clinics	Clinics	Elm					15
05 - Health		Mobile Clinic	301015	A	Yes	Libraries	Libraries	Elm Library					
05 - Community & Social Services		Computers - Hardware/Equipment		A	Yes	Other	Other	Emalahleni					
05 - Community & Social Services		Concrete Pili Fence	301029	A	Yes	Other	Other	Emalahleni					
05 - Community & Social Services		Concrete Pili Fence	301015	A	Yes	Infrastructure - Road Transport	Roads, Pavements & Bridges	Emalahleni					
05 - Community & Social Services		Constr Roads And Stormwater	301010	A	Yes	Infrastructure - Road Transport	Roads, Pavements & Bridges	Emalahleni					
05 - Community & Social Services		Construction Of Soccer Field	301010	A	Yes	Sportsfields & Stadia	Sportsfields & Stadia	Pine Ridge					

MP312 Emalaheni (MP) - Supporting Table SA36 Detailed capital budget

[illegible]

MP312 Emalaheni (Mp) - Supporting Table SA36 Detailed capital budget

MP-312 Emaaheni (MP) - Supporting Table SA30 Unallocated Capital Budget														
Municipal Vot/Capital project	Ref	Program/Project description	Project number	IP Goal code	Individually Approved (Yes/No)	Asset Class	Asset Sub-Class	GPS co-ordinates	Total Project Estimate	Prior year outcomes		2016/17 Medium Term Revenue & Expenditure Framework		
R. No.	4			2	4	3	3	5		Audited Outcome 2014/15	Current Year 2015/16 Full Year Forecast	Budget Year 2016/17	Budget Year +1 2017/18	Budget Year +2 2018/19
14. Electricity Distribution	14. Electricity Distribution	Electrification	751005	4	Yes	Infrastructure - Electricity	Transmission & Reticulation	Ploia Thubelhe ext 4	-	-	-	-	-	-
14. Electricity Distribution	14. Electricity Distribution	Electrification	751005	4	Yes	Infrastructure - Electricity	Transmission & Reticulation	Doompoort	-	-	-	-	-	-
14. Electricity Distribution	14. Electricity Distribution	Electrification	751005	4	Yes	Infrastructure - Electricity	Transmission & Reticulation	Doompoort	-	-	-	-	-	-
14. Electricity Distribution	14. Electricity Distribution	Electrification	751005	4	Yes	Infrastructure - Electricity	Transmission & Reticulation	Em	-	-	-	-	-	-
14. Electricity Distribution	14. Electricity Distribution	Electrification	751005	4	Yes	Infrastructure - Electricity	Transmission & Reticulation	Empumeleweni	-	-	-	-	-	-
14. Electricity Distribution	14. Electricity Distribution	Electrification	751005	4	Yes	Infrastructure - Electricity	Transmission & Reticulation	Empumeleweni Phase 3	-	-	-	-	-	-
14. Electricity Distribution	14. Electricity Distribution	Electrification	751005	4	Yes	Infrastructure - Electricity	Transmission & Reticulation	Hiemakhele	-	-	-	-	-	-
14. Electricity Distribution	14. Electricity Distribution	Electrification	751005	4	Yes	Infrastructure - Electricity	Transmission & Reticulation	Kamnel	-	-	-	-	-	-
14. Electricity Distribution	14. Electricity Distribution	Electrification	751005	4	Yes	Infrastructure - Electricity	Transmission & Reticulation	Kamnel ext 4	-	-	-	-	-	-
14. Electricity Distribution	14. Electricity Distribution	Electrification	751005	4	Yes	Infrastructure - Electricity	Transmission & Reticulation	Kamnel ext 6	-	-	-	-	-	-
14. Electricity Distribution	14. Electricity Distribution	Electrification	751005	4	Yes	Infrastructure - Electricity	Transmission & Reticulation	Ploia	-	-	-	-	-	-
14. Electricity Distribution	14. Electricity Distribution	Electrification	751005	4	Yes	Infrastructure - Electricity	Transmission & Reticulation	Thubelhe ext 4	-	-	-	-	-	-
14. Electricity Distribution	14. Electricity Distribution	Electrification	751005	4	Yes	Infrastructure - Electricity	Transmission & Reticulation	Doompoort/Model Park	-	-	-	-	-	-
14. Electricity Distribution	14. Electricity Distribution	Electrification	751005	4	Yes	Infrastructure - Electricity	Transmission & Reticulation	Emaaheni	-	-	-	-	-	-
14. Electricity Distribution	14. Electricity Distribution	Electrification	751005	4	Yes	Infrastructure - Electricity	Transmission & Reticulation	Hiemakhele	-	-	-	-	-	-
14. Electricity Distribution	14. Electricity Distribution	Electrification	751005	4	Yes	Infrastructure - Electricity	Transmission & Reticulation	Paul Saer	-	-	-	-	-	-
14. Electricity Distribution	14. Electricity Distribution	Electrification	751005	4	Yes	Infrastructure - Electricity	Transmission & Reticulation	Thubelhe	-	-	-	-	-	-
14. Electricity Distribution	14. Electricity Distribution	Electrification	751005	4	Yes	Infrastructure - Electricity	Transmission & Reticulation	Thwala, Thwala	-	-	-	-	-	-
14. Electricity Distribution	14. Electricity Distribution	Electrification	751005	4	Yes	Infrastructure - Electricity	Transmission & Reticulation	Vosman	-	-	-	-	-	-
14. Electricity Distribution	14. Electricity Distribution	Electrification	751005	4	Yes	Infrastructure - Electricity	Transmission & Reticulation	Essangweni	-	-	-	-	-	-
14. Electricity Distribution	14. Electricity Distribution	General Vehicles	751005	4	No	General Vehicles	General Vehicles	General Vehicles	-	-	-	-	-	-
14. Electricity Distribution	14. Electricity Distribution	General Vehicles	751005	4	Yes	General Vehicles	General Vehicles	General Vehicles	-	-	-	-	-	-
14. Electricity Distribution	14. Electricity Distribution	General Vehicles	751005	4	Yes	General Vehicles	General Vehicles	General Vehicles	-	-	-	-	-	-
14. Electricity Distribution	14. Electricity Distribution	General Vehicles	751005	4	Yes	General Vehicles	General Vehicles	General Vehicles	-	-	-	-	-	-
14. Electricity Distribution	14. Electricity Distribution	General Vehicles	751005	4	Yes	Infrastructure - Electricity	Transmission & Reticulation	Street Lighting	-	-	-	-	-	-
14. Electricity Distribution	14. Electricity Distribution	Highmaslight Streetlights	751010	4	Yes	Infrastructure - Electricity	Street Lighting	Street Lighting	-	-	-	-	-	-
14. Electricity Distribution	14. Electricity Distribution	Highmaslight Streetlights	751010	4	Yes	Infrastructure - Electricity	Street Lighting	Street Lighting	-	-	-	-	-	-
14. Electricity Distribution	14. Electricity Distribution	Highmaslight Streetlights	751005	4	Yes	Infrastructure - Electricity	Street Lighting	Street Lighting	-	-	-	-	-	-
14. Electricity Distribution	14. Electricity Distribution	Highmaslight Streetlights	751005	4	Yes	Infrastructure - Electricity	Street Lighting	Street Lighting	-	-	-	-	-	-
14. Electricity Distribution	14. Electricity Distribution	Highmaslight Streetlights	751005	4	Yes	Infrastructure - Electricity	Street Lighting	Street Lighting	-	-	-	-	-	-
14. Electricity Distribution	14. Electricity Distribution	Highmaslight Streetlights	751005	4	Yes	Infrastructure - Electricity	Street Lighting	Street Lighting	-	-	-	-	-	-
14. Electricity Distribution	14. Electricity Distribution	Highmaslight Streetlights	751005	4	Yes	Infrastructure - Electricity	Street Lighting	Street Lighting	-	-	-	-	-	-
14. Electricity Distribution	14. Electricity Distribution	Highmaslight Streetlights	751005	4	Yes	Infrastructure - Electricity	Street Lighting	Street Lighting	-	-	-	-	-	-
14. Electricity Distribution	14. Electricity Distribution	Highmaslight Streetlights	751005	4	Yes	Infrastructure - Electricity	Street Lighting	Street Lighting	-	-	-	-	-	-
14. Electricity Distribution	14. Electricity Distribution	Highmaslight Streetlights	751005	4	Yes	Infrastructure - Electricity	Street Lighting	Street Lighting	-	-	-	-	-	-
14. Electricity Distribution	14. Electricity Distribution	Highmaslight Streetlights	751005	4	Yes	Infrastructure - Electricity	Street Lighting	Street Lighting	-	-	-	-	-	-
14. Electricity Distribution	14. Electricity Distribution	Highmaslight Streetlights	751005	4	Yes	Infrastructure - Electricity	Street Lighting	Street Lighting	-	-	-	-	-	-
14. Electricity Distribution	14. Electricity Distribution	Highmaslight Streetlights	751005	4	Yes	Infrastructure - Electricity	Street Lighting	Street Lighting	-	-	-	-	-	-
14. Electricity Distribution	14. Electricity Distribution	Highmaslight Streetlights	751005	4	Yes	Infrastructure - Electricity	Street Lighting	Street Lighting	-	-	-	-	-	-
14. Electricity Distribution	14. Electricity Distribution	Highmaslight Streetlights	751005	4	Yes	Infrastructure - Electricity	Street Lighting	Street Lighting	-	-	-	-	-	-
14. Electricity Distribution	14. Electricity Distribution	Highmaslight Streetlights	751005	4	Yes	Infrastructure - Electricity	Street Lighting	Street Lighting	-	-	-	-	-	-
14. Electricity Distribution	14. Electricity Distribution	Highmaslight Streetlights	751005	4	Yes	Infrastructure - Electricity	Street Lighting	Street Lighting	-	-	-	-	-	-
14. Electricity Distribution	14. Electricity Distribution	Highmaslight Streetlights	751005	4	Yes	Infrastructure - Electricity	Street Lighting	Street Lighting	-	-	-	-	-	-
14. Electricity Distribution	14. Electricity Distribution	Highmaslight Streetlights	751005	4	Yes	Infrastructure - Electricity	Street Lighting	Street Lighting	-	-	-	-	-	-
14. Electricity Distribution	14. Electricity Distribution	Highmaslight Streetlights	751005	4	Yes	Infrastructure - Electricity	Street Lighting	Street Lighting	-	-	-	-	-	-
14. Electricity Distribution	14. Electricity Distribution	Highmaslight Streetlights	751005	4	Yes	Infrastructure - Electricity	Street Lighting	Street Lighting	-	-	-	-	-	-
14. Electricity Distribution	14. Electricity Distribution	Highmaslight Streetlights	751005	4	Yes	Infrastructure - Electricity	Street Lighting	Street Lighting	-	-	-	-	-	-
14. Electricity Distribution	14. Electricity Distribution	Highmaslight Streetlights	751005	4	Yes	Infrastructure - Electricity	Street Lighting	Street Lighting	-	-	-	-	-	-
14. Electricity Distribution	14. Electricity Distribution	Highmaslight Streetlights	751005	4	Yes	Infrastructure - Electricity	Street Lighting	Street Lighting	-	-	-	-	-	-
14. Electricity Distribution	14. Electricity Distribution	Highmaslight Streetlights	751005	4	Yes	Infrastructure - Electricity	Street Lighting	Street Lighting	-	-	-	-	-	-
14. Electricity Distribution	14. Electricity Distribution	Highmaslight Streetlights	751005	4	Yes	Infrastructure - Electricity	Street Lighting	Street Lighting	-	-	-	-	-	-
14. Electricity Distribution	14. Electricity Distribution	Highmaslight Streetlights	751005	4	Yes	Infrastructure - Electricity	Street Lighting	Street Lighting	-	-	-	-	-	-
14. Electricity Distribution	14. Electricity Distribution	Highmaslight Streetlights	751005	4	Yes	Infrastructure - Electricity	Street Lighting	Street Lighting	-	-	-	-	-	-
14. Electricity Distribution	14. Electricity Distribution	Highmaslight Streetlights	751005	4	Yes	Infrastructure - Electricity	Street Lighting	Street Lighting	-	-	-	-	-	-
14. Electricity Distribution	14. Electricity Distribution	Highmaslight Streetlights	751005	4	Yes	Infrastructure - Electricity	Street Lighting	Street Lighting	-	-	-	-	-	-
14. Electricity Distribution	14. Electricity Distribution	Highmaslight Streetlights	751005	4	Yes	Infrastructure - Electricity	Street Lighting	Street Lighting	-	-	-	-	-	-
14. Electricity Distribution	14. Electricity Distribution	Highmaslight Streetlights	751005	4	Yes	Infrastructure - Electricity	Street Lighting	Street Lighting	-	-	-	-	-	-
14. Electricity Distribution	14. Electricity Distribution	Highmaslight Streetlights	751005	4	Yes	Infrastructure - Electricity	Street Lighting	Street Lighting	-	-	-	-	-	-
14. Electricity Distribution	14. Electricity Distribution	Highmaslight Streetlights	751005	4	Yes	Infrastructure - Electricity	Street Lighting	Street Lighting	-	-	-	-	-	-
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14. Electricity Distribution	14. Electricity Distribution	Highmaslight Streetlights	751005	4	Yes	Infrastructure - Electricity	Street Lighting	Street Lighting	-	-	-	-	-	-
14. Electricity Distribution	14. Electricity Distribution	Highmaslight Streetlights	751005	4	Yes	Infrastructure - Electricity	Street Lighting	Street Lighting	-	-	-	-	-	-
14. Electricity Distribution	14. Electricity Distribution	Highmaslight Streetlights	751005	4	Yes	Infrastructure - Electricity	Street Lighting	Street Lighting	-	-	-	-	-	-
14. Electricity Distribution	14. Electricity Distribution	Highmaslight Streetlights	751005	4	Yes	Infrastructure - Electricity	Street Lighting	Street Lighting	-	-	-	-	-	-
14. Electricity Distribution	14. Electricity Distribution	Highmaslight Streetlights	751005	4	Yes	Infrastructure - Electricity	Street Lighting	Street Lighting	-	-	-	-	-	-
14. Electricity Distribution	14. Electricity Distribution	Highmaslight Streetlights	751005	4	Yes	Infrastructure - Electricity	Street Lighting	Street Lighting	-	-	-	-	-	-
14. Electricity Distribution	14. Electricity Distribution	Highmaslight Streetlights	751005	4	Yes	Infrastructure - Electricity	Street Lighting	Street Lighting	-	-	-	-	-	-
14. Electricity Distribution	14. Electricity Distribution	Highmaslight Streetlights	751005	4	Yes	Infrastructure - Electricity	Street Lighting	Street Lighting	-	-	-	-	-	-
14. Electricity Distribution	14. Electricity Distribution	Highmaslight Streetlights	751005	4	Yes	Infrastructure - Electricity	Street Lighting	Street Lighting	-	-	-	-	-	-
14. Electricity Distribution	14. Electricity Distribution	Highmaslight Streetlights	751005	4	Yes	Infrastructure - Electricity	Street Lighting	Street Lighting	-	-	-	-	-	-
14. Electricity Distribution	14. Electricity Distribution	Highmaslight Streetlights	751005	4	Yes	Infrastructure - Electricity	Street Lighting	Street Lighting	-	-	-	-	-	-
14. Electricity Distribution	14. Electricity Distribution	Highmaslight Streetlights	751005	4	Yes	Infrastructure - Electricity	Street Lighting	Street Lighting	-	-	-	-	-	-
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14. Electricity Distribution	14. Electricity Distribution	Highmaslight Streetlights	751005	4	Yes	Infrastructure - Electricity	Street Lighting	Street Lighting	-	-	-	-	-	-
14. Electricity Distribution	14. Electricity Distribution	Highmaslight Streetlights	751005	4	Yes	Infrastructure - Electricity	Street Lighting	Street Lighting	-	-	-	-	-	-
14. Electricity Distribution	14. Electricity Distribution	Highmaslight Streetlights	751005	4	Yes	Infrastructure - Electricity	Street Lighting	Street Lighting	-	-	-	-	-	-
14. Electricity Distribution	14. Electricity Distribution	Highmaslight Streetlights	751005	4	Yes	Infrastructure - Electricity	Street Lighting	Street Lighting	-	-	-	-	-	-
14. Electricity Distribution	14. Electricity Distribution	Highmaslight Streetlights	751005	4	Yes	Infrastructure - Electricity	Street Lighting	Street Lighting	-	-	-	-	-	-
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14. Electricity Distribution	14. Electricity Distribution	Highmaslight Streetlights	751005	4	Yes	Infrastructure - Electricity	Street Lighting	Street Lighting	-	-	-	-	-	-
14. Electricity Distribution	14. Electricity Distribution	Highmaslight Streetlights	751005	4	Yes	Infrastructure - Electricity	Street Lighting	Street Lighting	-	-	-	-	-	-
14. Electricity Distribution	14. Electricity Distribution	Highmaslight Streetlights	751005	4	Yes	Infrastructure - Electricity	Street Lighting	Street Lighting	-	-	-	-	-	-
14. Electricity Distribution	14. Electricity Distribution	Highmaslight Streetlights	751005	4	Yes	Infrastructure - Electricity	Street Lighting	Street Lighting	-	-	-	-	-	-
14. Electricity Distribution	14. Electricity Distribution	Highmaslight Streetlights	751005	4	Yes	Infrastructure - Electricity	Street Lighting	Street Lighting	-	-	-	-	-	-
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14. Electricity Distribution	14. Electricity Distribution	Highmaslight Streetlights	751005	4	Yes	Infrastructure - Electricity	Street Lighting	Street Lighting	-	-	-	-	-	-
14. Electricity Distribution	14. Electricity Distribution	Highmaslight Streetlights	751005	4	Yes	Infrastructure - Electricity	Street Lighting	Street Lighting	-	-	-	-	-	-
14. Electricity Distribution	14. Electricity Distribution	Highmaslight Streetlights	751005	4	Yes	Infrastructure - Electricity	Street Lighting	Street Lighting	-	-	-	-	-	-
14. Electricity Distribution	14. Electricity Distribution	Highmaslight Streetlights	751005	4	Yes	Infrastructure - Electricity	Street Lighting	Street Lighting	-	-	-	-	-	-
14. Electricity Distribution	14. Electricity Distribution	Highmaslight Streetlights	751005	4	Yes	Infrastructure - Electricity	Street Lighting	Street Lighting	-	-	-	-	-	-
14. Electricity Distribution	14. Electricity Distribution	Highmaslight Streetlights	751005	4	Yes	Infrastructure - Electricity	Street Lighting	Street Lighting	-	-	-	-	-	-
14. Electricity Distribution	14. Electricity Distribution	Highmaslight Streetlights	751005	4	Yes	Infrastructure - Electricity	Street Lighting	Street Lighting	-	-	-	-	-	-
14. Electricity Distribution	14. Electricity Distribution	Highmaslight Streetlights	751005	4	Yes	Infrastructure - Electricity	Street Lighting	Street Lighting	-	-	-	-	-	-
14. Electricity Distribution	14. Electricity Distribution	Highmaslight Streetlights	751005	4	Yes	Infrastructure - Electricity	Street Lighting	Street Lighting	-	-	-	-	-	-
14. Electricity Distribution	14. Electricity Distribution	Highmaslight Streetlights	751005	4	Yes	Infrastructure - Electricity	Street Lighting	Street Lighting	-	-	-	-	-	-
14. Electricity Distribution	14. Electricity Distribution	Highmaslight Streetlights	751005	4	Yes	Infrastructure - Electricity	Street Lighting	Street Lighting	-	-	-	-	-	-
14. Electricity Distribution	14. Electricity Distribution	Highmaslight Streetlights	751005	4	Yes	Infrastructure - Electricity	Street Lighting	Street Lighting	-	-	-	-	-	-
14. Electricity Distribution	14. Electricity Distribution	Highmaslight Streetlights	751005	4	Yes	Infrastructure - Electricity	Street Lighting	Street Lighting	-	-	-	-	-	-
14. Electricity Distribution	14. Electricity Distribution	Highmaslight Streetlights	751005	4	Yes	Infrastructure - Electricity	Street Lighting	Street Lighting	-	-	-	-	-	-
14. Electricity Distribution	14. Electricity Distribution	Highmaslight Streetlights	751005	4	Yes	Infrastructure - Electricity	Street Lighting	Street Lighting	-	-	-	-	-	-
14. Electricity Distribution	14. Electricity Distribution	Highmaslight Streetlights	751005	4	Yes	Infrastructure - Electricity	Street Lighting	Street Lighting	-	-	-	-	-	-
14. Electricity Distribution	14. Electricity Distribution	Highmaslight Streetlights	751005	4	Yes	Infrastructure - Electricity	Street Lighting	Street Lighting	-	-	-	-	-	

MP312 Ennabiheni (Mp) : Supporting Table SA36 Detailed capital budget

Municipal Vot/Capital project										Ref		Program/Project description		IDP Goal number	Individually Approved (Yes/No)		Asset Class		Asset Sub-Class		GPS co-ordinates		Total Project Estimate		Prior year outcomes		2016/17 Medium Term Revenue & Expenditure Framework		
R thousand										4			2	6	3	3	5	Audited Outcome 2014/15		Current Year 2015/16 Full Year Forecast		Budget Year 2016/17	Budget Year +1 2017/18	Budget Year +2 2018/19					
15 - Other		Constr Roads and Stormwater	651005	B	Yes	Infrastructure - Road Transport	Roads, Pavements & Bridges	Ennabiheni	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
15 - Other		Constr Roads and Stormwater	651005	B	Yes	Infrastructure - Road Transport	Roads, Pavements & Bridges	Emangweni	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
15 - Other		Constr Roads and Stormwater	651005	B	Yes	Infrastructure - Road Transport	Roads, Pavements & Bridges	Helankale	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
15 - Other		Constr Roads and Stormwater	651005	B	Yes	Infrastructure - Road Transport	Roads, Pavements & Bridges	Kamnet	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
15 - Other		Constr Roads and Stormwater	651005	B	Yes	Infrastructure - Road Transport	Roads, Pavements & Bridges	Storm Water	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
15 - Other		Electrification			Yes	Infrastructure - Electricity	Transmission & Reduction	Thubelhe	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
15 - Other		Furniture And Other Office Equipment			Yes	Furniture And Other Office Equipment	Furniture And Other Office Equipment		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
15 - Other		Furniture And Other Office Equipment			Yes	Other	Other		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
15 - Other		Gardens & Private Open Parks			Yes	Swimming Pools	Swimming Pools		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
15 - Other		General Vehicles		B	Yes	General Vehicles	General Vehicles		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
15 - Other		Other Buildings		B	No	Other Buildings	Other Buildings		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
15 - Other		Other Buildings		B	Yes	Other Buildings	Other Buildings		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
15 - Other		Other Buildings		B	Yes	Other Buildings	Other Buildings		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
15 - Other		Other Buildings		B	Yes	Recreational Facilities	Recreational Facilities		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
15 - Other		Other Land		B	No	Infrastructure - Road Transport	Roads, Pavements & Bridges		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
15 - Other		Plant & Equipment		B	Yes	Computers - Hardware/Equipment	Computers - Hardware/Equipment		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
15 - Other		Plant & Equipment	601005	B	Yes	Plant & Equipment	Plant & Equipment		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
15 - Other		Plant & Equipment	651005	B	Yes	Plant & Equipment	Plant & Equipment		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
15 - Other		Plant & Equipment	651005	B	Yes	Plant & Equipment	Plant & Equipment		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
15 - Other		Plant & Equipment	801005	B	Yes	Plant & Equipment	Plant & Equipment	Nature Reserve	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
15 - Other		Water Tankers	651005	B	Yes	General Vehicles	General Vehicles		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Parent Capital expenditure										1																			

Annexure “A”

**Circular 78(MFMA Act No.
56 of 2003)**



NATIONAL TREASURY

MFMA Circular No. 78**Municipal Finance Management Act No. 56 of 2003****Municipal Budget Circular for the 2016/17 MTREF****CONTENTS**

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Introduction

The budget circular is compiled annually to guide municipalities on how to prepare their budget inputs. This circular focuses on the preparation of the 2016/17 Medium Term Revenue and Expenditure Framework (MTREF), reference should also be made to the previous circulars. This guidance includes national policy imperatives that should be accommodated and other relevant information. The circular provides a summary of South Africa's economic outlook, inflationary targets, financial management issues and specific reference on how to give effect to National Treasury's Municipal Budget and Reporting Regulations (MBRR). The key focus of this circular is the 2016 Local Government Elections, the demarcation process and the changes to the local government grant allocations.

1. 2016 Local Government Elections and the budget process

Local government elections are likely to be scheduled between May and August 2016; the proposed date is yet to be determined. Elections are important events – when we reaffirm our commitment to democratic and accountable government by choosing representatives of the people who will guide the work of local government for the next five years.

The following four risks need to be explicitly managed:

1. In terms of section 13 of the Municipal Property Rates Act, 2004 (Act No 6 of 2004)(MPRA) and sections 24 and 42 of the Municipal Finance Management Act, 2003 (Act No 56 of 2003)(MFMA), new tariffs for property rates, electricity, water and any other taxes and similar tariffs may only be implemented from the start of the municipal financial year (1 July). This means that the municipal council must approve the relevant tariffs before the commencement of 1 July; and, should this not happen, the municipality will not be able to increase its taxes and tariffs. Failure to obtain Council approval for the annual tariff increases would most likely cause an immediate financial crisis that may lead to the provincial executive intervening in the municipality in terms of section 139 of the Constitution;
2. In terms of section 16 of the MFMA, a municipal council must approve the annual budget for the municipality before the start of the financial year, and should a municipal council fail to do so, section 26 of the MFMA prescribes that the provincial executive must intervene. This provincial intervention may include dissolving the municipal council and appointing an administrator to run the municipality;
3. The outgoing council may be tempted to prepare an 'election friendly budget' – with unrealistically low tariff increases and an over-ambitious capital expenditure programme. The outcome of this approach will undoubtedly be unfunded municipal budgets that threaten their respective municipalities' financial sustainability and service delivery; and
4. Given that the timing of election campaigning coincides with the municipal public budget consultations; and there is a risk that these consultations may be neglected or used to serve the narrow interests of political parties.

In the build-up to the 2016 local government elections, municipalities are encouraged to act towards ensuring financial sustainability. Now, more than ever before, it is paramount for sound municipal decision-making so that long-term sustainability of municipal finances and service delivery is achieved beyond the election period.

Municipal finances are presently volatile and there is severe pressure to maintain healthy cash flows and maintain effective cost containment measures. It is therefore imperative that municipalities refrain from suspending credit control and debt collection efforts in a bid to win votes.

Furthermore, as the current composition and leadership of municipal councils will, for the most part, be responsible for the compilation of the 2016/17 medium-term revenue and expenditure (MTREF) budgets, councils are advised to prioritise expenditure appropriations aligned to the policy intent as described in the integrated development plans (IDPs). Infrastructure provisioning for water, sanitation, roads and electricity remain key priorities.

In addition the outgoing council is advised to critically consider the financial implications before entering into new long-term contracts that are not of priority to the municipality and avoid if possible, committing the incoming council. In addition, refrain from purchasing cars and from incurring expenditure at this stage that will financially burden the incoming council.

During this time of transition, all stakeholders should work together to ensure that municipalities continue to perform their functions efficiently and effectively. The Mayor and municipal manager should now be engaging in the process of the annual review of the fifth and last year of the IDP in terms of section 34 of the Municipal Systems Act (MSA) and the 2016/17 budget preparation process in terms of section 21 of the MFMA. It is particularly important to ensure that arrangements for the review of IDPs and preparation of budgets continue seamlessly as these processes cannot be delayed in anticipation of the announcement of an election date.

The uncertainty of the date of Election Day means that the newly elected councils may not be duly constituted by 31 May 2016 and therefore they will be unable to consider the annual budget before the start of the new municipal financial year. If the election date falls within the latter part of May 2016 and if there is any delay in declaring the election results or if the results are legally contested then it is unlikely that the new councils will be able to consider and pass the annual budget before the start of the new municipal financial year. In fact, in the case of district municipalities, there is a high probability that they will not be constituted in time to consider the annual budgets since they depend on the finalisation of the local municipality election results relevant to their respective districts. The same will apply if the election is held in June, July or August. It is for this reason that it is recommended that the outgoing council should adopt the 2016/17 MTREF budget before the start of the new financial year.

In deciding on the schedule for the 2016/17 budget process, the Mayor and municipal manager must also note that the MFMA read together with the Municipal Budget and Reporting Regulations only allows for a 'main adjustments budget' to be tabled after the mid-year budget and performance assessment has been tabled in council, i.e. after 1 January 2017. In addition, the permitted scope of an adjustments budget is quite limited in that taxes and tariffs may not be increased or decreased (refer to section 28(6) of the MFMA), and any additional revenues may only be appropriated to programmes and projects already budgeted for (refer to section 28 of the MFMA). Therefore the idea of the current council passing a 'holding budget' which the new council will change substantially through an adjustments budget soon after the start of the municipal financial year is not legally permitted.

Though an IDP is a five year strategic document of council, municipalities should note that when a new council takes office after each local government election, the norm has been that the first year of such a new council is primarily confined to implementing the last adopted IDP. Subsequent to this, it is normally in the second year of the new council where the newly

elected council will adopt its new and thoroughly interrogated and consulted IDP. This process mostly leads to an overlap of the last year of outgoing council into the new council.

It is each municipal council's prerogative to decide when to approve its annual budget. However, to assist municipalities, National Treasury proposes that councils consider adopting the following approach for their 2016/17 budget process:

Outgoing council approves 2016/17 budget	
1.	Current Mayor prepares a budget schedule that brings the review of the IDP and the tabling of the budget forward to late February or the beginning of March 2016;
2.	Community consultations on the annual budget conducted in the remainder of March and early April 2016;
3.	Officials complete technical work on annual budget by mid-April 2016;
4.	Current council approves annual budget and reviewed IDP before the end of April 2016; and
5.	Council implements annual budget from 1 July 2016.
Benefits	
<ul style="list-style-type: none"> Minimises the risk of being without an approved budget at the start of the financial year; Ensures continuity of operations; and Safeguards the financial sustainability of the municipality by ensuring tariff increases are locked in before the start of the financial year. 	
Risks	
<ul style="list-style-type: none"> New council may not concur with the priorities set out in the annual budget approved by the outgoing council, and therefore they may be reluctant to be held accountable for the implementation thereof. 	
Mitigating factors	
<ul style="list-style-type: none"> New council should note the overlapping year of the last year of the IDP into the first year of new council; and Note that MFMA section 28(6) does not allow for tariff increases during the financial year of implementation of the adopted budget. 	

2. Financial Implications of the demarcation process

According to section 21 of the Municipal Demarcation Act, 1998 (Act No 27 of 1998), the Municipal Demarcation Board (MDB) must determine municipal boundaries and may re-determine any municipal boundaries. In June 2011, the MDB began an intensive three year consultative process of reviewing municipal boundaries. This process was concluded in 2013, and resulted in 17 local municipalities being affected by major boundary redeterminations. As a result of these changes the total number of municipalities is reduced by 8 municipalities.

Following the 2013 cycle of municipal boundary redeterminations, the Minister of Cooperative Governance and Traditional Affairs (CoGTA) submitted additional proposals requesting the MDB to consider the re-configuration of boundaries of certain municipalities. These proposals were submitted to the MBD in January, February and April 2015 in terms of section 22(2) of the Act, which gives the Minister of CoGTA the right to request the MDB to consider specific boundary changes. The process of considering these applications was finalised in 2015, resulting in 32 local municipalities being affected. As a result of these changes the total number of municipalities is reduced by a further 13 municipalities.

In total there will be a net reduction of 21 municipalities resulting in a total number of 257 municipalities in the country. A list of affected municipalities is attached as Annexure B.

Implications for municipalities that are merging (if the election is held before 1 July 2015):

- The demarcation changes are only effective from the date of the local government elections, therefore each existing municipality must compile an individual budget for the 2016/17 MTREF;
- The individual budgets will be consolidated for the newly demarcated municipality after the local government elections, regardless of the new allocations that will be published in the 2016 Division of Revenue Bill;
- In order to ensure seamless consolidation of budgets after the elections, the merging municipalities are urged to start working as a team on the planning and technical processes; and
- During the period between the date of the election and the start of the new municipal financial year on 1 July 2016 the current arrangements for the payment of staff and creditors are required to be maintained.

In addition, municipalities should be aware of the role of the Change Management Committee (CMC) of overseeing joint planning between the municipalities in preparation for the consolidated budget after the local government elections.

National Treasury will provide further information on the implications of the mergers if the elections are after the start of the 2016/17 municipal financial year. This will be done in the second budget circular to be issued in March 2016. In this scenario the currently existing municipalities would continue to exist for the beginning of the 2016/17 financial year before the mergers come into effect on the date of the election. Existing councils will have to adopt budgets and municipalities will be eligible to receive a pro-rata portion of their equitable share and some grant allocations for the period prior to the new municipal boundaries coming into effect.

2.1 Support provided to municipalities

To support the newly amalgamated municipalities to undertake a smooth transition, the Municipal Demarcation Transition Grant (MDTG) was established with a time span of three years (2015/16 to 2017/18). The purpose of the grant is to subsidise the additional institutional and administrative costs arising from major boundary changes due to come into effect after the 2016 local government elections. The grant only subsidises additional administrative costs related to the mergers (such as merging and changing administrative systems and costs related to transferring staff). It does not provide for any infrastructure funding.

All affected municipalities are also being supported by provincial departments of cooperative governance. A Change Management Committee has been established for each re-demarcation, with representation from all of the affected municipalities and their respective district municipalities and the provinces. The Department of Cooperative Governance has also established a national Municipal Demarcation Transitional Committee with the aim of coordinating the various transitional measures that need to be put in place for the affected municipalities.

The 2016 DORA will set out the funding that will be provided to the affected municipalities, and these municipalities, CMCs and affected provinces must ensure that they adhere to the conditions attached to the MDTG. In particular, business plans must be timeously submitted to the Department of Cooperative Governance so as to ensure that transfers are done in accordance with the payment schedules.

2.2 Impact of demarcation changes on financial transfers to municipalities

Implications for Local Government Equitable Share (LGES) allocations

The LGES is allocated through a formula that takes account of several factors including the number of poor households and households in a municipality, their incomes and the ability of the municipality to raise its own revenue. In calculating municipalities' equitable share allocations for 2016/17 all of these indicators will be updated in line with the new municipal boundaries. The resultant changes in the affected municipalities' equitable share allocations will be implemented by National Treasury and details of the new allocations will be published in the 2016 Division of Revenue Bill.

Implications for Municipal Infrastructure Grant (MIG) allocations

The MIG is allocated through a formula in a similar manner to the LGES (the MIG formula is based on infrastructure backlogs). The MIG formula will also be updated with data reflecting the changed municipal boundaries. The resultant changes in the affected municipalities' MIG allocations will be implemented by National Treasury and details of the new allocations will be published in the 2016 Division of Revenue Bill.

Implications for other conditional grant allocations

Allocations of other conditional grants are made to municipalities by the responsible national departments, often on a project basis. Allocations for conditional grants are only made for one year and the amounts published for the outer years in the schedules of the Division of Revenue Act are published for indicative purposes only and are not guaranteed. Departments will make their allocations for the 2016/17 financial year based on the new boundaries of municipalities. For municipalities that have been merged this means that previous indicative allocations are likely to be made to the new municipality that incorporates the municipal area where a project was planned and indicative amounts were published, however there is no guarantee of this.

Preparations for each major boundary re-determination are being overseen by a Change Management Committee (CMC). These CMCs are expected to play a coordinating role and exercise oversight over the preparation of a joint budget as well as any business plans required for conditional grants. The business plans can then be approved by the new council as soon as it has been constituted.

Transfers to municipalities will be gazetted in terms of the new municipal boundaries for the 2016/17 financial year.

2.3 Implications for assets and liabilities of municipalities

The changes to municipal boundaries are published by the MECs for local government in provincial gazettes in terms of section 12 of the Municipal Structures Act, 1998 (Act No 117 of 1998)(LGMSA). Section 14 of this Act regulates the effects that changes to municipal boundaries will have on existing municipalities. It also stipulates that the section 12 notice issued by the MEC for local government must provide for:

- The disestablishment of a municipality (or part of a municipality);
- The vacation of office by councilors of the existing municipality;
- The transfer of staff from the existing municipality to the superseding municipality (this must be done in accordance with labour legislation);
- The transfer of assets, liabilities and administrative and other records from the existing municipality to the superseding municipality (creditors of the existing municipality must be paid by the new municipality); and
- The extent to which existing by-laws will still apply.

The 2016/17 municipal budget preparation must make provision for any changes contained in these section 12 notices. The outgoing Council will as a result still be responsible for the preparation and conclusion of the Annual Financial Statements and the audit process.

3. The South African economy and inflation targets

The 2015 Medium Term Budget Policy Statement notes that the global economic outlook has been weaker than anticipated. Growth in developing economies has moderated in response to lower commodity prices, subdued domestic demand and reduced capital inflows. Growth in some developed economies has offset this slowdown. The South African economy is expected to grow by 1.5 per cent in 2015, 1.7 per cent in 2016 and 2.6 per cent in 2017. Domestic inflation is lower, largely as a result of declining oil prices. However, the depreciation of the Rand and the current drought gripping many parts of the country, however, pose some risk to the inflation outlook. Furthermore the electricity supply shortages pose the largest domestic risk to growth.

Persistent high unemployment remains one of South Africa's most pressing challenges. Difficult trading conditions and low business confidence levels have limited hiring during 2015. The formal sector lost 76 000 jobs, with sharp declines in manufacturing and construction, as well as community, social and personal services.

These economic challenges will continue to pressurise municipal revenue generation and collection hence a conservative approach is advised for projecting revenue. These circumstances make it essential for municipalities to reprioritise expenditure and implement stringent cost-containment measures.

Municipalities must take the following macro-economic forecasts into consideration when preparing their 2016/17 budgets and MTREF.

Table 1: Macroeconomic performance and projections, 2014 - 2018

	2014/15	2015/16	2016/17	2017/18	2018/19
Fiscal year	Actual	Estimate	Forecast		
CPI Inflation	5.6%	5.5%	6.0%	5.8%	5.8%

Source: Medium Term Budget Policy Statement 2015

Note: the fiscal year referred to is the national fiscal year (April to March) which is more closely aligned to the municipal fiscal year (July to June) than the calendar year inflation.

4. Key focus areas for the 2016/17 budget process

4.1 Local government conditional grants and additional allocations

The purpose of the conditional grants is to deliver on national government priorities relating to service delivery. Additional funding is allocated in the form of unconditional allocations such as the equitable share and the sharing of the general fuel levy. The main purpose of the equitable share is to fund the provision of free basic services to the poor.

The 2015 Medium Term Budget Policy Statement indicates that over the 2016 MTEF period, transfers to local government total R350.6 billion, with 59.5 per cent transferred as unconditional allocations and the rest as conditional grants. The division of available funds to local government have increased to R106.9 billion or 9.2 per cent of the national revenue for 2016/17. These funds are expected to increase to R128.4 billion by 2018/19.

Municipalities are advised to use the indicative numbers as set out in the 2015 Division of Revenue Act to compile their 2016/17 MTREF. In terms of the outer year (2018/19 financial year), it is proposed that municipalities conservatively limit funding allocations to the indicative numbers as proposed in the 2015 Division of Revenue Act for 2017/18. The DoRA is available at <http://www.treasury.gov.za/legislation/acts/2015/Default.aspx>

It is imperative that municipalities reflect the conditional grant allocations as per the 2016 Division of Revenue Bill once available, and plan effectively to utilise these allocations appropriately so as to avoid requesting roll-overs.

Changes to local government allocations

- The *local government equitable share* is being increased by R6 billion over the MTEF to provide some relief for the impact of increasing costs of bulk water and electricity and rapid growth in households.
- The *municipal demarcation transition grant* allocation is being increased to subsidise the additional administrative costs in respect of the re-demarcations. This includes increased allocations for demarcations approved in 2013 and allocations for demarcations approved in 2015.
- The *municipal systems improvement grant* will become an indirect grant so that it can support more strategic capacity building interventions at municipalities. The initiatives funded from this grant will be aligned to the Back-to-Basics strategy and the Department of Cooperative Governance and the National Treasury will jointly decide on the details of how this programme will work.
- The *municipal human settlements capacity grant* was introduced in 2014/15 to facilitate the development of capacity to manage human settlements programmes in anticipation of the assignment of the housing function to cities. However, there is no longer a need for this standalone grant as the assignment process was subsequently suspended indefinitely. The grant will be terminated in 2016/17. Cities will be allowed to use 3 per cent of the *urban settlements development grant* to improve their capacity with regard to the built-environment functions.
- The indirect *bucket eradication programme grant* was due to end in 2015/16 but will be extended to 2016/17 to complete the eradication of bucket sanitation systems in formal residential areas. Sanitation upgrading and bucket system eradication in informal areas will continue to be funded through the *urban settlements development grant*, *human settlements development grant* and *municipal infrastructure grant*.

Reforms to local government fiscal framework

The second phase of the collaborative review of the local government infrastructure grant system led by the National Treasury has been concluded. Several changes will be introduced over the 2016 MTEF period to streamline these grants and improve the value and sustainability of associated investments. Proposed reforms to be introduced from 2016 include:

- Enabling the use of funds for the renewal, refurbishment and rehabilitation of existing infrastructure, alongside asset management systems to plan and prioritise maintenance;

- Reforming the public transport network grant to support financially sustainable transit networks in large cities by using a formula to allocate the grant, thereby giving cities a clear financial envelope within which to plan;
- Consolidating urban grants over the MTEF to tackle challenges in the built environment;
- Rationalising grants to reduce complexity and administrative burdens. Several water and sanitation grants are being merged;
 - The *municipal water infrastructure grant*, the *water services operating subsidy grant* and the *rural households infrastructure grant* will be merged into a single grant that will be targeted at reticulation and on-site-solutions in low capacity municipalities.
- Introducing greater differentiation between urban and rural areas. Secondary cities in particular will see changes to their planning requirements.

National Treasury has initiated a process of reviewing development charges. A national draft policy framework on development charges has been developed and processes are underway to consult on the policy. The consultations will convene early next year. More detailed information on these consultation processes will be provided in due course. For more information in this regard, you can contact Ms Judy Mboweni at Judy.Mboweni@treasury.gov.za or Ms Mmachuene Mpyana at Mmachuene.Mpyana@treasury.gov.za.

4.2 Reporting indicators

The National Treasury has engaged in a process of rationalising the reporting regime for the eight metropolitan municipalities with an aim to reduce the reporting burden whilst also creating a pool of indicators that will enable government to monitor progress on the outcomes and impact of municipal spending. This process has progressed significantly with regards to the outcomes and impact indicators whilst the rationalisation of the inputs, activities and output indicators is still undergoing rigorous consultations. The metropolitan outcomes and impact indicators are linked to the Built Environment Performance Plans (BEPPs) and therefore the Integrated City Development Grant (ICDG); whereas the inputs, outputs and activities indicators are linked directly to the Service Delivery Budget Implementation Plan (SDBIP) only as it relates to the built environment. When finalised, these indicators will assist the process of standardising the SDBIP.

The functional outcomes indicators are due to be finalised for the next budget cycle whilst the work on the input and output indicators is ongoing. Over time these reforms will also be extended to non-metropolitan municipalities.

4.3 Municipal Standard Chart of Accounts (mSCOA)¹

The *mSCOA Regulations* apply to all municipalities and municipal entities with effect from 1 July 2017 and only eleven months remain for preparation and implementation readiness as the 2017/18 MTREF budgets will all have to be aligned to *mSCOA*.

The implementation of *mSCOA* must be considered a business reform and it requires a significant change in municipal business processes; and it involves systems conversion and/

¹ The Minister of Finance promulgated the Municipal Regulations on a Standard Chart of Accounts in government gazette Notice No. 37577 on 22 April 2014.

or re-implementation. Further, *m*SCOA requires organisational change as it is not only a financial reform that is being introduced.

The 2016/17 tabled budget or consolidated budget must include an annexure containing the municipality's *m*SCOA project plan and progress to date.

National Treasury has a dedicated website to support municipalities with their *m*SCOA readiness efforts. The following information is available:

- The current *m*SCOA classification framework;
- The *m*SCOA Project Summary Document;
- All Municipal SCOA Circulars, providing hands-on support on how to undertake preparation and implementation;
- Integrated Consultative Forum (ICF) – documentation and presentations of the *m*SCOA piloting process; and
- The Frequently Asked Questions Database (FAQ Database) – where previously asked questions and responses can be accessed and new questions may be logged.

For more information on *m*SCOA and other benefits of the reform, visit:
<http://mlma.treasury.gov.za/RegulationsandGazettes/MunicipalRegulationsOnAStandardChartOfAccountsFinal/Pages/default.aspx>

5. The revenue budget

National Treasury continues to encourage municipalities to keep increases in rates, tariffs and other charges at levels that reflect an appropriate balance between the interests of poor households, other customers and ensuring the financial sustainability of the municipality. For this reason municipalities ***must justify in their budget documentation all increases in excess of the 6.0 per cent*** projected inflation target in the budget narratives.

Municipalities are not maximising the revenue generation potential of their revenue base and this, together with the increasing unemployment and the decline in economic growth means that there is just not sufficient municipal own revenue to supplement the national funding sources to local government.

It is therefore necessary for municipalities to ensure that their tariffs are adequate to, at the minimum, cover the costs of bulk services and also to ensure that all properties are correctly billed for property rates and all services rendered.

5.1 Eskom bulk tariff increases

In terms of the Multi Year Price Determination (MYPD) for Eskom's tariffs approved by the National Energy Regulator of South Africa (NERSA), a tariff increase of 8 per cent has been approved for the 2016/17 financial year. However, Eskom has applied to NERSA to use tariff increases in 2016/17 to compensate for an under-recovery of R22.8 billion in 2013/14. Such an application is allowed in terms of the NERSA's methodology for calculating the MYPD. A similar Eskom application was approved by NERSA for 2015/16.

NERSA is now in the process of reviewing this application. Until a decision on Eskom's application is announced by NERSA, municipalities are advised to base their planning on the 8 per cent increase already approved by NERSA. However, municipalities should be aware that it is possible that a higher tariff increase could be approved and take this possibility into account in their planning for the 2016/17 MTREF. NERSA expects to make a decision on Eskom's application by February 2016.

Municipalities are urged to examine the cost structure of providing electricity services and to apply to NERSA for electricity tariff increases that reflect the total cost of providing the service so that they work towards achieving financial sustainability.

5.2 Water and sanitation tariff increases

Municipalities should consider the full cost of rendering the water and sanitation services when determining tariffs related to these two services. If the tariffs are low and result in the municipality not recovering their full costs, the municipality should develop a pricing strategy to phase-in the necessary tariff increases in a manner that spreads the impact on consumers over a period of time. Should this not be the case, municipalities will be required to clearly articulate the reasons and remedial actions to rectify this position in their budget document. It is expected that the tariffs will differ per municipality depending on the bulk water tariff increases charged by their respective water boards.

Municipalities are urged to design an Inclining Block Tariff (IBT) structure that is appropriate to its specific circumstances, and ensures an appropriate balance between 'low income customers' and other domestic, commercial and business customers, and the financial interests of the municipality. While considering this structure, municipalities are advised to evaluate if the IBT system will be beneficial to them depending on consumption patterns in their areas.

In light of the current drought being experienced across large parts of the country, and to mitigate the need for water tariff increases, municipalities must put in place appropriate strategies to limit water losses to acceptable levels. In this regard municipalities must ensure that water used by its own operations is charged to the relevant service, and not simply attributed to water losses.

6. Funding choices and management issues

Municipalities should carefully consider the costs associated with service delivery while keeping in mind affordability and inflation when setting revenue raising measures. Once again, approving tariffs that are far below levels representing cost of providing the services would negatively impact on the financial sustainability of municipalities.

Furthermore municipalities must consider the following when compiling their 2016/17 MTREF budgets:

- improving the effectiveness of revenue management processes and procedures; and
- pay special attention to cost containment measures by, amongst other things, controlling unnecessary spending on nice-to-have items and non-essential activities.

6.1 Employee related costs

The South African Local Government Bargaining Council recently entered into a three-year *Salary and Wage Collective Agreement* for the period 01 July 2015 to 30 June 2018. The agreement reached is as follows:

- 2015/16 Financial Year – 7 per cent
- 2016/17 Financial Year – average CPI (Feb 2015 – Jan 2016) + 1 per cent
- 2017/18 Financial Year – average CPI (Feb 2016 – Jan 2017) + 1 per cent

Municipalities are advised to use this Salary and Wage Agreement preparing their 2016/17 MTREF budgets.

6.2 Remuneration of councilors

Municipalities are advised to budget for the actual costs approved in accordance with the gazette on the Remuneration of Public Office Bearers Act: Determination of Upper Limits of Salaries, Allowances and Benefits of different members of municipal councils published annually by the Department of Cooperative Governance.

6.3 Service level standards

In spite of a broad guideline on the minimum service standards having been issued with MFMA Circular No. 75, many municipalities did not incorporate the service level standards in their respective budget documentation nor submit these to National Treasury. All municipalities are again advised to formulate service level standards which must form part of their 2016/17 MTREF tabled budget documentation. The said service level standards must, together with the budgets, tabled before their respective municipal councils by no later than 31 March 2016.

It is noted that the same service level standards do not apply across all municipalities. Therefore, the hereon provided outline is intended to guide municipalities with the development of their respective service level standards. The outline can be amended to suit the requirements of individual municipalities. Municipalities are advised to also consider other guideline documents issued by other institutions available on the link indicated below.

A framework was developed as an outline to assist municipalities in finalising their service level standards. The outline can be accessed on the link below:
<http://mfma.treasury.gov.za/Circulars/Documents/Forms/AllItems.aspx?RootFolder=/Circulars/Documents/Circular 75 - 2015 MTREF&FolderCTID=&View={06AB24E7-1C64-4A80-A0FA-273E6A829094}>

6.4 Outcomes of the Financial Management Capability Maturity Model (FMCMM)

In prioritising the upcoming MTREF decisions, municipalities should review the detailed analysis of the results of the FMCMM assessments with the results of the 32 financial ratios that provide a holistic picture of the financial capability and sustainability of the municipality. These reports have been communicated to all municipalities and should be read in conjunction with the most recent budget reviews and feedback provided by National Treasury and Provincial Treasuries. Key aspects requiring attention should be discussed with the municipal council and management so that they can be prioritised for resource allocation and implementation.

Comments on these assessments and any other related legislative advice on the MFMA can be submitted to the MFMA helpdesk facility at: MFMA@treasury.gov.za

6.5 Hand-over reports for the newly elected council

Each municipal manager, working together with the Chief Financial Officer (CFO) and senior managers, is encouraged to prepare a hand-over report that can be tabled at the first meeting of the newly elected council. The aim of this hand-over report is to provide the new councils important orientation information regarding the municipality, the state of its finances, service delivery and capital programme, as well as key issues that need to be addressed.

It is proposed that the hand-over report should include:

- An overview of the demographic and socio-economic characteristics of the municipality;

- An overview of the organisational structure of the municipality, with the names and numbers of senior managers;
- An overview of key municipal policies that councillors need to be aware of, and where they can obtain the full text of such policies;
- An overview of issues that still need to be addressed in relation to the municipality's turnaround strategy;
- An overview of the municipality's financial health, with specific reference to:
 - Its cash and investments, and its funding of commitments (Table A8);
 - Cash coverage of normal operations (see Supporting Table SA10);
 - Creditors outstanding for more than 30 days, along with reasons for delayed settlement;
 - Current collection levels and debtors outstanding for more than 30 days; and
 - Extent of existing loans, and associated finance and redemption payments.
- The municipality's 2014/15 audit outcome, and its strategy to address audit issues;
- An overview of the provision of basic services, including plans to address backlogs;
- An overview of the state of the municipality's assets, with particular reference to the asset management plan, and repairs and maintenance requirements;
- A list of the main infrastructure projects planned for the 2016/17 budget and MTREF;
- A list of key processes requiring council input over the next six months, e.g. revision of the IDP, approval of specific policies etc. and
- Any other information deemed to be important.

In addition to the hand-over report, each new councillor should be given the municipalities' revised IDP, the adopted 2016/17 budget (if already passed), the mid-year budget and performance assessment report for 2015/16, and the latest monthly financial statement, and the annual report for 2014/15.

Municipal managers should submit their municipality's hand-over report to the relevant provincial department responsible for local government, provincial treasuries, the Department of Co-operative Governance (DCoG) and to National Treasury.

7. Conditional Grant Transfers to Municipalities

7.1 Pledging of conditional grants

Read together with paragraph 4.5 of MFMA Circular No. 51, all conditions for the considerations of the conditional grant pledge should be aligned with the provisions of section 46 of the MFMA regarding long-term borrowing.

While pledging of conditional grants assists in accelerating capital projects, municipalities are cautioned that pledging will only be approved for projects that have gone through a proper planning process as well as meeting the criteria for pledging as per MFMA Circular No. 51.

8. The Municipal Budget and Reporting Regulations

National Treasury has released Version 2.8 of Schedule A1 (the Excel Formats). This version incorporates minor changes (see Annexure A). Therefore **ALL** municipalities **MUST** use this version for the preparation of their 2016/17 Budget and MTREF.

Download Version 2.8 of Schedule A1 by clicking [HERE](#)

The Municipal Budget and Reporting Regulations, formats and associated guides are available on National Treasury's website at:

<http://mfma.treasury.gov.za/RegulationsandGazettes/Pages/default.aspx>

8.1 Assistance with the compilation of budgets

If municipalities require advice with the compilation of their respective budgets, specifically the budget documents or Schedule A1, they should direct their enquiries to their respective provincial treasuries or to the following National Treasury official as follows:

	Responsible NT officials	Tel. No.	Email
Eastern Cape	Templeton Phogole	012-315 5044	Templeton.Phogole@treasury.gov.za
	Matlatji Mashoeshoe	012-315 6567	Matlatji.Mashoeshoe@treasury.gov.za
Free State	Vincent Malepa	012-315 5539	Vincent.Malepa@treasury.gov.za
	Cethekile Moshane	012-315 5079	Cethekile.moshane@treasury.gov.za
	Katlego Mabiletsa	012-395 6742	Katlego.Mabiletsa@treasury.gov.za
Gauteng	Kgomotso Baloyi	012-315 5866	Kgomotso.Baloyi@treasury.gov.za
	Nomxolisi Mawulana	012-315 5460	Nomxolisi.Mawulana@treasury.gov.za
KwaZulu-Natal	Bernard Mokgabodi	012-315 5936	Bernard.Mokgabodi@treasury.gov.za
	Johan Botha	012-315 5171	Johan.Botha@treasury.gov.za
Limpopo	Una Rautenbach	012-315 5700	Una.Rautenbach@treasury.gov.za
	Sifiso Mabaso	012-315 5952	Sifiso.Mabaso@treasury.gov.za
Mpumalanga	Jordan Maja	012-315 5663	Jordan.Maja@treasury.gov.za
	Anthony Moseki	012-315 5174	Anthony.Moseki@treasury.gov.za
Northern Cape	Willem Voigt	012-315 5830	Willem.Voigt@treasury.gov.za
	Mandla Gilimani	012-315 5807	Mandla.Gilimani@treasury.gov.za
North West	Sadesh Ramjathan	012-315 5101	Sadesh.Ramjathan@treasury.gov.za
	Makgabo Mabotja	012-315 5156	Makgabo.Mabotja@treasury.gov.za
Western Cape	Vuyo Mbunge	012-315 5661	Vuyo.Mbunge@treasury.gov.za
	Kevin Bell	012-315 5725	Kevin.Bell@treasury.gov.za
Technical issues with Excel formats	Elsabe Rossouw	012-315 5534	lgdataqueries@treasury.gov.za

National Treasury, together with the provincial treasuries, will undertake a compliance check and, where municipalities have not provided complete budget information, the municipal budgets will be returned to the mayors and municipal managers of the affected municipalities for the necessary corrections. Municipal managers are reminded that the annual budget must be accompanied by a 'quality certificate' in accordance with the format as set out in item 31 of Schedule A in the Municipal Budget and Reporting Regulations.

The National Treasury would like to emphasise that where municipalities have not adhered to the Municipal Budget and Reporting Regulations, **those municipalities will be required to go back to the municipal council and table a complete budget document aligned to the requirement of the Municipal Budget and Reporting Regulations.**

Municipalities with municipal entities are once again reminded to prepare consolidated budgets and in-year reports for both the parent municipality and its entity or entities in that they to produce:

- An annual budget, adjustments budget and monthly financial reports for the parent municipality in the relevant formats; and
- A consolidated annual budget, adjustments budget and monthly financial reports for the parent municipality and all its municipal entities in the relevant formats.

The A Schedule that the municipality submits to National Treasury must be a consolidated budget for the municipality (plus entities) and not the budget of the parent municipality only.

9. Budget process and submissions for the 2016/17 MTREF

9.1 Submitting budget documentation and schedules for 2016/17 MTREF

To facilitate oversight of compliance with the Municipal Budget and Reporting Regulations, accounting officers are reminded that:

- Section 22(b)(i) of the MFMA requires that **immediately** after an annual budget is tabled in a municipal council, it **must be submitted** to the National Treasury and the relevant provincial treasury in **both printed and electronic** formats. If the annual budget is tabled to council on 31 March 2016, the final date of submission of the electronic budget documents and corresponding electronic returns is **Friday, 01 April 2016**. The deadline for submission of hard copies including council resolution is **Friday, 8 April 2016**.
- Section 24(3) of the MFMA, read together with regulation 20(1), requires that the approved annual budget must be submitted to both National Treasury and the relevant provincial treasury **within ten working days** after the council has approved the annual budget. If the council only approves the annual budget on 30 June 2016, the final date for such a submission is **Thursday, 14 July 2016**, otherwise an earlier date applies.

The municipal manager must submit:

- the budget documentation as set out in Schedule A (version 2.8) of the Municipal Budget and Reporting Regulations, including the main Tables (A1 - A10) and ALL the supporting tables (SA1 – SA37) in both printed and electronic formats;
- the draft service delivery and budget implementation plan in both printed and electronic format;
- the draft integrated development plan;
- the council resolution;
- signed Quality Certificate as prescribed in the Municipal Budget and Reporting Regulations; and
- schedules D, E and F specific for the entities.

Municipalities are required to send electronic versions of documents and the A1 schedule to lgdocuments@treasury.gov.za.

If the budget documents are too large to be sent via email (exceeds 4MB) please submit to lgbigfiles@gmail.com. Any problems experienced in this regard can be addressed with Elsabe Rossouw at Elsabe.Rossouw@treasury.gov.za.

Municipalities are required to send printed submissions of their budget documents and council resolution to:

For couriered documents

Ms Linda Kruger
National Treasury
40 Church Square
Pretoria, 0002

For posted documents

Ms Linda Kruger
National Treasury
Private Bag X115
Pretoria, 0001

In addition to the above mentioned budget documentation, metropolitan municipalities must submit the Built Environment Performance Plan (BEPP) tabled in council on 31 March 2016 to Yasmin.coovadia@treasury.gov.za. If the BEPP documents are too large to be sent via email (exceeds 4MB) please submit to yasmin.coovadia@gmail.com or send to Yasmin Coovadia via Dropbox; any problems experienced in this regard can be addressed with

Yasmin.Coovadia@treasury.gov.za. Hard copies of the BEPP may be sent to Yasmin Coovadia, National Treasury, 3rd floor 40 Church Square, Pretoria, 0002 or Private Bag X115, Pretoria, 0001.

9.2 Budget reform returns to the Local Government Database for publication

For publication purposes, municipalities are still required to use the Budget Reform Returns to upload budget and monthly expenditure to the National Treasury Local Government Database. All returns are to be sent to lgdatabase@treasury.gov.za. Municipalities are requested to submit returns for both the draft budget and the final adopted budget. This will assist the National and provincial treasuries with the annual benchmark process.

The aligned electronic returns may be downloaded from National Treasury's website at the following link: http://mfma.treasury.gov.za/Return_Forms/Pages/default.aspx.

9.3 Publication of budgets on municipal websites

In terms of section 75 of the MFMA, all municipalities are required to publish their tabled budgets, adopted budgets, annual reports (containing audited annual financial statements) and other relevant information on the municipality's website. This will aid in promoting public accountability and good governance.

All relevant documents mentioned in this circular are available on the National Treasury website, <http://mfma.treasury.gov.za/Pages/Default.aspx>. Municipalities are encouraged to visit it regularly as documents are regularly added / updated on the website.

Contact



national treasury

Department:
National Treasury
REPUBLIC OF SOUTH AFRICA

Post	Private Bag X115, Pretoria 0001
Phone	012 315 5009
Fax	012 395 6553
Website	http://www.treasury.gov.za/default.aspx

JH Hattingh
Chief Director: Local Government Budget Analysis
07 December 2015

Annexure A – Changes to Schedule A1 – the ‘Excel formats’

As noted above, National Treasury has released Version 2.8 of Schedule A1 (the Excel Formats). It incorporates the following changes:

No.	Sheet	Amendment	Reason
1	A10	Cost of free basic services	Improve reporting of cost of free basic services provided including in informal settlements.
2	SA1	Revenue foregone	Improve reporting on revenue foregone and cost of free basic services.
3	SA9	Provision of free basic services	To provide detailed breakdown of free basic services which links to A10.

Annexure B – Municipalities affected by redeterminations

Redeterminations Finalised by the MDB in 2013 and 2015

Province	Affected Local Municipalities	Impact
Redeterminations finalised in 2013		
Gauteng	Randfontein and Westonaria	Reduction of 1 Municipality
KwaZulu - Natal	Vulamehlo and Umdoni	Reduction of 1 Municipality
	Hlabisa and The Big 5 False Bay	Reduction of 1 Municipality
	Umtshezi and Imbabazane	Reduction of 1 Municipality
	Ezingoleni and Hibiscus Coast	Reduction of 1 Municipality
	Emnambithi/Ladysmith and Indaka	Reduction of 1 Municipality
	Kwa Sani and Ingwe	Reduction of 1 Municipality
	Nlambanana, Mthonjaneni and uMhlathuze	Reduction of 1 Municipality . (Nlambanana disestablished with 8 wards. Ward s1-4 incorporated into Mthonjaneni; wards 5-8 incorporated into uMhlathuze)
Redeterminations finalised in 2015		
KwaZulu - Natal	Mooi Mpofana and Umvoti	No reduction in number of Municipalities. Portion of Mooi Mpofana (Cadham voting district) incorporated into Umvoti.
Mpumalanga	Mbombela and Umjindi	Reduction of 1 Municipality
Free State	Mangaung and Naledi	Reduction of 1 Municipality
North West	Ventersdorp and Tlokwe	Reduction of 1 Municipality
Northern Cape	Mier and //Khara Hais	Reduction of 1 Municipality
Limpopo	Mutale, Thulamela, Makhado and Musina	Reduction of 1 Municipality (Mutale disestablished. Parts of Mutale are incorporated into Thulamela and Musina. Parts of Makhado and Thulamela are incorporated to form a new municipality .)
	New Municipality	Parts of Makhado and Thulamela are incorporated to form a new municipality .
	Aganang, Blouberg, Molemole and Polokwane	Reduction of 1 Municipality . (Aganang disestablished; parts of Aganang incorporated into Blouberg, Molemole and Polokwane).
	Fetakgomo and Greater Tubatse	Reduction of 1 Municipality
	Modimolle and Mookgopong	Reduction of 1 Municipality
Eastern Cape	Gariep and Maletswai	Reduction of 1 Municipality
	Nxuba and Nonkobe	Reduction of 1 Municipality
	Inkwanca, Tsolwana and Lukanji	Reduction of 2 Municipalities (all 3 amalgamated into 1)
	Camdeboo, Baviaans and Ikwezi	Reduction of 2 Municipalities (all 3 amalgamated into 1)

Annexure C – Previous MFMA Circulars

Budget management issues dealt with in previous MFMA Circulars

Municipalities are reminded to refer to MFMA Circulars 48, 51, 54, 55, 66, 67 and 70 with regards to the following issues:

1. Mayor's discretionary funds and similar discretionary budget allocation – National Treasury regards allocations that are not designated for a specific purpose to be bad practice and discourage them (refer to MFMA Circular 51).
2. Unallocated ward allocations – National Treasury does not regard this to be a good practice, because it means that the tabled budget does not reflect which ward projects are planned for purposes of public consultation and council approval (refer to MFMA Circular 51).
3. New office buildings – Municipalities are required to send detailed information to National Treasury if they are contemplating building new main office buildings (refer to MFMA Circular 51).
4. Virement policies of municipalities – Municipalities are reminded of the principles that must be incorporated into municipal virements policies (refer to MFMA Circular 51).
5. Providing clean water and managing waste water – Municipalities were reminded to include a section on 'Drinking water quality and waste water management' in their budget document (refer to MFMA Circular 54).
6. Renewal and repairs and maintenance of existing assets – Allocations to repairs and maintenance, and the renewal of existing infrastructure must be prioritised. Municipalities must provide detailed motivations in their budget documentation if allocations do not meet the required benchmarks set out in MFMA Circular 55 and 66.
7. Credit cards and debit cards linked to municipal bank accounts are not permitted – On 02 August 2011 National Treasury issued a directive to all banks informing them that as from 01 September 2011 they are not allowed to issue credit cards or debit cards linked to municipal bank accounts (refer to MFMA Circular 55).
8. Water and sanitation tariffs must be cost reflective - refer to MFMA Circular 66.
9. Solid waste tariffs – refer to MFMA Circular 70.
10. Variances between 4th Quarter section 71 results and annual financial statements – refer to Circular 67.
11. Additional In-Year reporting requirements – refer to MFMA Circular 67.
12. Appropriation statement (reconciliation: budget and in-year performance)- reference is made to circular 67. It came to the attention of National Treasury that a number of municipalities did not include the appropriation statement as part of their 2012/13 or 2013/14 annual financial statement. In terms of the Standards of GRAP 24 on the Presentation of Budget Information in Financial Statements, municipalities are required to present their original and adjusted budgets against actual outcome in the annual financial statements. This is considered an appropriation statement and the comparison between the budget and actual performance should be a mirror image of each other as it relates to the classification and grouping of revenue and expenditure as has been the case in a national and provincial context. This statement is subject to auditing and accordingly supporting documentation would be required to substantiate the compilation of this statement.
13. Eliminating non-priority spending – The 2013 MTBPS emphasised the need for government to step-up its efforts to combat waste, inefficiency and corruption (refer to MFMA circular 70).
14. Council oversight over the budget process – refer to MFMA Circular 70.

Conditional grant issues dealt with in previous MFMA Circulars

Municipalities are reminded to refer to MFMA Circulars 48, 51, 54, 55 and 67 with regards to the following issues:

1. Accounting treatment of conditional grants: Municipalities are reminded that in accordance with accrual accounting principles, conditional grants should only be treated as 'transfers recognized' revenue when the grant revenue has been 'earned' by incurring expenditure in accordance with the conditions of the grant.
2. VAT on conditional grants: SARS has issued a specific guide to assist municipalities meeting their VAT obligations – **VAT 419 Guide for Municipalities**. To assist municipalities accessing this guide it has been placed on the National Treasury website at: <http://mfma.treasury.gov.za/Guidelines/Pages/default.aspx>
3. Interest received and reclaimed VAT in respect of conditional grants: Municipalities are reminded that in MFMA Circular 48, National Treasury determined that:
 - Interest received on conditional grant funds must be treated as 'own revenue' and its use by the municipality is not subject to any special conditions; and
 - 'Reclaimed VAT' in respect of conditional grant expenditures must be treated as 'own revenue' and its use by the municipality is not subject to any special conditions.
4. Appropriation of conditional grants that are rolled over – As soon as a municipality receives written approval from National Treasury that its unspent conditional grants have been rolled-over it may proceed to spend such funds (refer to MFMA Circular 51 for other arrangements in this regard).
5. Pledging of conditional grant transfers – the 2015 Division of Revenue Bill contained a provision that allows municipalities to pledge their conditional grants. The end date for the pledges is extended to 2017/18. The process of application as set out in MFMA Circular 51 remains unchanged.
6. Separate reporting for conditional grant roll-overs – National Treasury has put in place a separate template for municipalities to report on the spending of conditional grant roll-overs. Municipalities are reminded that conditional grant funds can only be rolled-over once, so if they remain unspent in the year in which they were rolled-over they MUST revert to the National Revenue Fund.
7. Payment schedule – National Treasury has instituted an automated payment system of transfers to municipalities in order to ensure appropriate safety checks are put in place. Only the primary banking details verified by National Treasury will be used for effecting transfers.
8. Conditional grant transfers/payments, the responsibilities of transferring and receiving authorities and the criteria for the rollover of conditional grants – It is important that the transfers made to municipalities' are transparent, and properly captured in the municipalities' budgets. MFMA Circular no: 67 in this regard refers. The criterion for the rollover of conditional grants is stipulated in MFMA Circular no: 51.

MBRR issues dealt with in previous MFMA Circulars

Municipalities are reminded to refer to MFMA Circulars 48, 51, 54, 55 with regards to the following issues:

1. Budgeting for revenue and 'revenue foregone' – The 'realistically anticipated revenues to be collected' that must be reflected on the Budgeted Statement of Financial Performance (Tables A2, A3 and A4) must exclude 'revenue foregone'. The definition

of 'revenue foregone' and how it is distinguished from 'transfers and grants' is explained in MFMA Circular 51.

2. Preparing and amending budget related policies – Information on all budget related policies and any amendments to such policies must be included in the municipality's annual budget document (refer to MFMA Circular 54).
3. 2013/14 MTREF Funding Compliance Assessment – All municipalities were required to perform the funding compliance assessment outlined in *MFMA Funding Compliance Guideline* and to include the relevant information outlined in MFMA Circular 55 in their 2015/16 budgets (refer to MFMA Circular 55).
4. Tabling a funded budget - It is critical that municipalities adopt and implement funded budgets as per Section 18 of the MFMA. Tables A7 and A8 which if completed correctly by the municipality, it will provide most of the information required to evaluate whether a municipality's operating and capital budgets are **funded** or not.

Annexure “B”

Cash flow

ANNEXURE B

CASHFLOW 2016/2017	
REVENUE	PROPOSED BUDGET
	2016/2017
CATEGORIES	R
ASSESSMENT RATES	307,296,068
GRANTS & SUBSIDIES	
OPERATIONAL	267,334,850
TARIFF SERVICES:	
Electricity	948,583,594
Refuse	81,464,412
Sewerage	118,407,031
Water	308,844,646
OTHER OPERATIONAL INCOME	119,242,613
TOTAL REVENUE	2,151,173,214
EXPENDITURE	
Remuneration-employee	655,599,469
councillors	21,988,709
TOTAL REMUNERATION	677,588,178
General expenditure	
-Eskom	876,981,394
- Water	72,468,744
-Sundry	176,712,244
-Interest	72,718,205
TOTAL GENERAL	1,198,880,587
Repair and Maintenance	131,869,421
Contributions:	
-Sundry	6,100,000
-capital from revenue	-
REDEMPTION	18,393,527
ESKOM ARREARS	118,341,501
TOTAL EXPENDITURE	2,151,173,214
SURPLUS/(DEFICIT)	

Annexure “C”

Interest and Redemption

ANNEXURE C

SCHEDULE OF INTEREST AND REDEMPTION PAYABLE 2016/2017, 2017/2018 & 2018/2019

INSTITUTION	LOAN RAISED	% RATE	LOAN PERIOD	REDEMPTION DATE	INTEREST 16/17	CAPITAL 16/17	INTEREST 17/18	CAPITAL 17/18	INTEREST 18/19	CAPITAL 18/19
INCA	2,519,347.00	9.55	07/21	31.12.2021	122,845	194,215	104,355	212,704	82,638	234,421
INCA	4,400,000.00	9.45	08/18	31.12.2017	75,354	614,296	15,843	328,982		
INCA	2,700,000.00	9.35	08/23	31.12.2022	147,284	191,067	129,639	208,711	108,532	229,818
INCA	605,100.00	9.40	09/18	31.12.2018	17,691	76,932	10,323	84,300	2,118	45,193
INCA	4,802,852.00	9.35	09/23	31.12.2023	291,620	310,142	263,260	338,501	228,568	373,193
INCA	21,900,000.00	11.20	07/22	30.06.2022	1,377,479	1,579,672	1,201,444	1,755,707	988,643	1,968,507
ABSA	7,900,000.00	12.02	04/19	30.09.2019	362,084	786,037	266,450	881,671	175,066	993,055
DBSA	15,019,633.00	12.05	04/19	31.12.2019	691,584	1,494,139	506,117	1,679,607	297,670	1,888,053
DBSA	6,700,000.00	9.34	07/22	30.06.2022	343,044	496,758	295,564	544,239	243,555	596,247
DBSA	619,000.00	9.38	07/17	30.06.2017	6,448	90,360	136,433	1,911,954	0	0
DBSA	13,100,000.00	9.38	08/17	31.12.2017	303,903	1,744,485	12,102	319,312		
DBSA	2,582,560.00	5.00	08/17	31.12.2017	27,488	303,926	4,190,648	6,118,057	3,609,842	6,698,863
DBSA	82,547,000.00	9.28	08/22	31.12.2022	4,721,197	5,587,507	55,556	169,074	46,997	177,632
DBSA	2,350,000.00	5.00	08/22	31.12.2022	63,702	160,927				
NEDBANK	71,445,948.00	11.39	08/23	30.06.2023	3,663,077	4,763,064	3,120,564	4,763,064	2,578,051	4,763,064
INCA	(8,300,000.00)									
	230,891,440.00				12,214,800	18,393,527	10,308,298	19,315,883	8,361,680	17,968,046
						30,608,327		29,624,181		26,329,726

Annexure “D”

M TREF

PAYMENT RATE 80.0%

ANNEXURE D

MEDIUM TERM REVENUE FRAMEWORK

	BUDGET	PROPOSED BUDGET	INCR	PAYMENT RATE	BAD DEBTS
	2015/2016	2016/2017	6	80.00%	
	R	R	%	R	R
ASSESSMENT RATES	363,169,576	384,120,085	6	307,296,068	76,824,017
GRANT & SUBSIDIES					
OPERATIONAL	9,772,800	10,595,850	8	10,595,850	-
EQUITABLE SHARE	229,575,000	256,739,000	12	256,739,000	-
TARIFF SERVICES:					
Electricity	1,295,468,681	1,133,794,190	-12	907,035,352	226,758,838
Pre-Paid				41,548,242	-27,006,357
Refuse	79,274,514	101,830,515	28	81,464,412	20,366,103
Sewerage	133,008,832	148,008,789	11	118,407,031	29,601,758
Water	363,178,629	386,055,807	6	308,844,646	77,211,161
OTHER OPERATIONAL INCOME	123,975,500	149,053,266	20	119,242,613	29,810,653
TOTAL	2,597,423,532	2,570,197,502		2,151,173,214	433,566,173

Annexure “E”

Capital

Breakdown

DRAFT CAPITAL BUDGET 2016/2017

DIRECTORATE	PROJECT	AMOUNT	NDM	MIG	DOE	NDPG	RBIG
DIRECTORATE TECHNICAL SERVICES							
ROADS AND STORMWATER							
1065/10	Klarinet Development Civil Services	10,287,799		10,287,799			
1065/10	Construction of Roads and Stormwater Kwa Mthunzi Vilakazi (Completion)	1,000,000		1,000,000			
1065/10	Reconstruction of damage roads	11,396,827	11,396,827				
1065/10	Kwagaga Stormwater Drainage Rehabilitation	10,000,000				10,000,000	
Total		32,684,626	11,396,827	11,287,799	0	10,000,000	0
WATER SERVICES							
1070/15	Regional bulk water infrastructure	55,880,000					55,880,000
Total		55,880,000	0	0	0	0	55,880,000
SANITATION							
1060/10	Upgrading and refurbishment of wwtp klipspruit - 15MI - 30MI	66,776,525		66,776,525			
1060/10	Refurbishment of Ganala WWTP	11,306,639		11,306,639			
1060/15	Empumelweni bulk outfall sewerline and pump station	13,400,662		13,400,662			
1060/15	Brugspruit Outfall Sewer	10,776,525		10,776,525			
1060/15	Upgrading of Sewer Network for Hostels 1-4	1,000,000		1,000,000			
1060/15	Sewerline Hlalanikahle Ext 3	4,500,000	4,500,000				
1060/15	Upgrading Klarinet X2 + X3 & Pine Ridge Sewer	2,500,000	2,500,000				
1060/15	Upgrading of Pap en Vleis Sewer	2,420,000	2,420,000				
Total		112,680,351	9,420,000	103,260,351	0		
ELECTRICAL							
1080/05	Electrification by Department of ENERGY	13,000,000			0	13,000,000	
1080/05	INEP (ESKOM)	1,464,000				1,464,000	
Total		14,464,000	0	0	0	14,464,000	0
TOTAL: IBS		215,708,977	20,816,827	114,548,150	14,464,000	10,000,000	55,880,000

DIRECTORATE ENVIRONMENT MANAGEMENT, WASTE AND PARKS							
1050/15	Supply and Delivery of Greenhouse Tunnel	450,000	450,000				
1050/15	Upgrading of King George Park and Eadie Street	3,000,000	3,000,000				
TOTAL		3,450,000	3,450,000	0	0	0	0
GRAND TOTAL: EMALAHLENI MUNICIPALITY		219,158,977	24,266,827	114,548,150	14,464,000	10,000,000	55,880,000

Annexure “F”

Tariffs

TARIFF SCHEDULE FOR ALL TARIFFS, BASED ON THE TARIFF AND RATES POLICIES

In terms of Section 75A of the Local Government Municipal Systems Act, No.32 of 2000 (As amended), read with Section 10G (7) (a) and (b), of the Local Government Transition Act, No. 209 of 1993 (As amended), it is hereby notified that the Emalahleni Local Municipality determined the charges, as set out in the Schedules below, as from 1 st July, 2016:

1. ASSESSMENT RATES		Average Increase of:-		6.0%		
CATEGORIES	CURRENT REBATE/EXEMPTI	PROPOSED REBATE	2015/2016		2016/2017	
			Rate	Rebate	Rate	Rebate
RANDAGE - RATE IN THE RAND			0.013724		0.014547	
1.1 RESIDENTIAL PROPERTIES						
1.1.1 RESIDENTIAL	The first R50 000 of the market value of the property, is not A further 40% rebate after the R50 000 has been deducted	The first R50 000 of the market value of the property, is not A further 40% rebate after the R50 000 has been deducted	0.008234	40%	0.008728	40%
1.1.2 LOW COST HOUSING [RDP]	The first R50 000 of the market value of the property, is not A further 40% rebate after the R50 000 has been	The first R50 000 of the market value of the property, is not A further 45% rebate after the R50 000 has been	0.007548	40%	0.008001	45%
1.1.3 PRIVATE DEVELOPED RESIDENTIAL TOWNSHIP PROPERTIES	The first R50 000 of the market value of the property, is not A further 40% rebate after the R50 000 has been	The first R50 000 of the market value of the property, is not A further 40% rebate after the R50 000 has been	0.008234	40%	0.008728	40%
1.1.4 PRIVATE DEVELOPED RESIDENTIAL TOWNSHIPS – PROVISIO : Such rebate is only applicable until date of transfer of the residential stands concerned in the name of the first buyer. Developers must apply for such a rebate before 30 September of	The first R50 000 of the market value of the property, is not A further 50% rebate after the R50 000 has been	The first R50 000 of the market value of the property, is not A further 50% rebate after the R50 000 has been	0.006862	50%	0.007274	50%
1.1.5 VACANT RESIDENTIAL PROPERTIES – PROVISIO : Such land other than vacant Private Developed Residential Township Properties. These properties will not receive the rebate as in 1.1 above.	The first R50 000 of the market value of the property, is not A further 20% rebate after the R50 000 has been	The first R50 000 of the market value of the property, is not A further 20% rebate after the R50 000 has been	0.013724	20%	0.014547	0%
1.1.6 INDIGENT RESIDENTIAL PROPERTIES - PROVISIO : Provided that such owner is a registered Indigent as provided for in the Indigent Policy of the Municipality	The first R50 000 of the market value of the property, is not rebate after the R50 000 has been deducted	The first R50 000 of the market value of the property, is not A further 100% rebate after the R50 000 has been	0.000000	100%	0.000000	100%
1.1.7 RETIRED PERSONS OVER THE AGE OF SIXTY (60) AND DISABLED PERSONS WHO ARE REGISTERED OWNERS OF RESIDENTIAL PROPERTIES, THE FOLLOWING :	The first R50 000 of the market value of the property, is not A further 40% rebate after the R50 000 has been	The first R50 000 of the market value of the property, is not A further 40% rebate after the R50 000 has been	0.008234	40%	0.008728	40%
1.1.7.1. Owner with income less than R2500 per month	A further 90% after the first 40% has been deducted	A further 90% after the first 40% has been	0.002745	80%	0.002910	80%
1.1.7.2. Owner with income between R2501 and R3500 per month	A further 85% after the first 40% has been deducted	A further 85% after the first 40% has been	0.004117	70%	0.004364	70%
1.1.7.3. Owner with income between R3501 and R5000 per month	A further 80% after the first 40% has been deducted	A further 80% after the first 40% has been	0.005489	60%	0.005818	60%
1.2 CEMETERIES AND CREMATORIAL PROVISIO :		100%	0.000000	100%	0.000000	100%
1.3 MUNICIPAL PROPERTIES PROVISIO : Properties other than Residential properties and/or properties used for Municipal activities		100%	0.000000	100%	0.000000	100%
1.4 PUBLIC SERVICE INFRASTRUCTURE		100%	0.000000	100%	0.000000	100%

1.5 PUBLIC BENEFIT ORGANISATIONS PROVISO : Public Benefit Organisations may apply for the exemption of property rates, subject to producing a tax exemption certificate issued by the South African Revenue		100%	0.000000	100%	0.000000	100%
1.5.1 ANIMAL WELFARE PROVISO : Property owned or used by institutions/organisations whose exclusive aim is to protect birds,		100%	0.000000	100%	0.000000	100%
1.5.2 CHARITABLE INSTITUTIONS PROVISO : Property belonging to not-for-gain institutions or organisations that perform charitable work		100%	0.000000	100%	0.000000	100%
1.5.3 CULTURAL INSTITUTIONS PROVISO : Properties declared in terms of the Cultural Institutions Act, Act 29 of 1969 or the Cultural		100%	0.000000	100%	0.000000	100%
1.5.4 EDUCATIONAL INSTITUTIONS PROVISO : Private Property belonging to educational institutions other than government declared, subsidised or registered by law, including Independent schools where such		50%	0.006862	50%	0.007274	50%
1.5.5 HEALTH CARE INSTITUTIONS PROVISO : Properties used exclusively as a hospital, clinic and mental hospital, including workshops used by the inmates, laundry or cafeteria facilities, provided that any profits from the use of the property are used entirely for the benefit of the institution and/or to charitable purposes within the municipality other than government funded institutions.		50%	0.006862	50%	0.007274	50%
1.5.6 MUSEUMS, LIBRARIES, ART GALERIES AND BOTANICAL GARDENS PROVISO : Registered in the name of private persons, open to the public and		100%	0.000000	100%	0.000000	100%
1.5.7 SPORTING BODIES PROVISO : Property used by an organisation whose sole purpose is to use the property for sporting purposes		30%	0.009606	30%	0.010182	30%
1.5.8 YOUTH DEVELOPMENT PROVISO : Property owned and/or used by organisations for the provision		30%	0.009606	30%	0.010182	30%
1.5.9 WELFARE INSTITUTIONS PROVISO : Properties used exclusively as an orphanage, non-profit retirement villages; old age home or benevolent institution, including workshops used by the inmates, laundry or cafeteria facilities, provided that any profits from the use of the property are used		100%	0.000000	100%	0.000000	100%
1.6 PUBLIC ROADS		100%	0.000000	100%	0.000000	100%
1.7 COMMUNAL LAND PROVISO : Definition for "Land Reform Beneficiary", as well as the provisions of section 17(1)(a) of the Act referred		100%	0.000000	100%	0.000000	100%
1.8 INDUSTRIAL PROPERTIES	0%	0%	0.013724	0%	0.014547	0%
1.8.1 OWNERS OF PROPERTIES BEING DEVELOPED FOR APPROVED INDUSTRIAL USE. PROVISO – This rebate does not cater for vacant land	0%	0%	0.013724	0%	0.014547	0%
Percentage of the rates based on the rateable value until the development is	80%	80%	0.002745	80%	0.002910	80%
Percentage of the rates based on the rateable value for the municipality's financial year or part thereof	60%	60%	0.005489	60%	0.005818	60%

Percentage of the rates based on the rateable value for the ensuing year	40%	40%	0.008234	40%	0.008728	40%
Percentage of the rates based on the rateable value for the ensuing year	40%	20%	0.010979	20%	0.011638	20%
1.8.2 OWNERS OF INDUSTRIAL PROPERTIES	0%	0%	0.013724	0%	0.014547	0%
1.9 BUSINESS AND COMMERCIAL						
1.9.1 OWNERS OF PROPERTIES BEING DEVELOPED FOR APPROVED COMMERCIAL USE PROVISO – This rebate does not cater for vacant land			0.013037	0%	0.013819	5%
Percentage of the rates based on the rateable value until the development is	80%	80%	0.002745	80%	0.002910	80%
Percentage of the rates based on the rateable value for the municipality's financial year or part thereof	60%	60%	0.005489	60%	0.005818	60%
Percentage of the rates based on the rateable value for the ensuing year	40%	40%	0.008234	40%	0.008728	40%
Percentage of the rates based on the rateable value for the ensuing year	40%	20%	0.010979	20%	0.011638	20%
1.9.2 OWNERS OF BUSINESS AND COMMERCIAL PROPERTIES	0%	5%	0.013037	5%	0.013819	5%
1.10 MINING	0%	0%	0.013724	0%	0.014547	0%
1.11 PLACES OF PUBLIC WORSHIP, if such a place is owned by the	100%	100%	0.000000	100%	0.000000	100%
1.12 PRIVATE ROADS		100%	0.000000	100%	0.000000	100%
1.13 PRIVATE OPEN SPACES		45%	0.008234	45%	0.008728	40%
1.14 REBATES ON AGRICULTURAL LAND - PROVISO : Rebate only applicable on agricultural value	80%	60%	0.001372	90%	0.001454	90%
1.14.1 RETIRED PERSONS OVER THE AGE OF SIXTY (60) AND DISABLED PERSONS WHO ARE REGISTERED OWNERS OF PORTIONS OF AGRICULTURAL LAND, UNLESS SUCH AGRICULTURAL LAND QUALIFIES FOR REBATES UNDER THE ADDITIONAL REBATE FOR AGRICULTURAL LAND. THE FOLLOWING :						
1.14.1.1 Owner with income less than R2500 per month		A further 90% after the first 60% has been	0.003431	75%	0.003637	75%
1.14.1.2 Owner with income between R2501 and R3500 per month		A further 85% after the first 60% has been deducted	0.004117	70%	0.004364	70%
1.14.1.3 Owner with income between R3501 and R5000 per month		A further 80% after the first 60% has been deducted	0.004803	65%	0.005091	65%
1.14.2 ADDITIONAL REBATES ON AGRICULTURAL LAND PROVISO : Owners of land must be bona fide Farmers as per section 15 (2) (f) of the MPRA. Owners of land must apply once subject to revision if there are changes. Rebate only applicable on	Maximum of 80%	Maximum of 80%, excluding Registered Green belt area which will be fully exempted		Maximum of 80%, excluding Registered Green belt area which will be fully		Maximum of 80%, excluding Registered Green belt area which will be fully
1.14.2.1 No municipal roads next to property	10%	20%		20%		20%
1.14.2.2 Registered Green belt area	0%	Percentage of the farm portion affected by such a				
1.14.2.3 Contribution to job creation Proviso - If two or more persons are employed full time. Unless the applicant can provide proof of payment of monthly wages and registration with the UIF [Copy of pay roll and registration UIF] no rebate will be granted and		20%		20%		20%
1.14.2.4 Providing fire fighting services		5%		5%		5%
1.14.3 CONTRIBUTION TO SOCIAL AND ECONOMIC WELFARE OF FARM WORKERS:						
1.14.3.1 Permanent residential property provided to the farm workers	5%	15%		15%		15%
1.14.3.2 Residential property provide with potable water	5%	10%		10%		10%

1.14.3.3 Residential property provide with electricity	5%	5%		5%		5%
1.14.3.4 Availing land/buildings for education and recreational purposes to farm workers		5%		5%		5%
1.14.3.5 Producing Export Products.		10%		10%		10%
1.14.3.6 Farm Portions situated within a radius of 5km from illegal squatter camps, which location, has a		5%		5%		5%
1.15 BED AND BREAKFAST - PROVISIO – Where the owner of the property personally use it as a residence, use two or more rooms for private use only and does not own more than one property in the	0%	15%	0.010979	45%	0.011638	20%

2. WATER		Average increase of :-		6%	
The charges set out in this schedule will be levied in respect of each separate connection of Water in different categories (cost per kl Water) as determined in the Water By-laws of the Local Municipality of Emalahleni					
CATEGORIES		Consumption Level / Charge		2015/2016	2016/2017
				R	R
2.1 RESIDENTIAL PROPERTIES					
2.1.1 VACANT STANDS PROVISO - All vacant stands, where a Local Municipality Water Supply is available, whether connected to the Local Municipality's water reticulation		Basic Service Fee		282.25	299.20
2.1.2 RESIDENTIAL PROPERTIES		Charges in Blocks where lowest tariff is equal to cost			
		0 – 6 kl per month		6.55	6.95
		Above 6 – 10 kl per month		7.85	8.30
		Above 10 – 15 kl per month		10.35	10.95
		Above 15 – 20 kl per month		12.00	12.70
		Above 20 – 25 kl per month		14.70	15.60
		Above 25 – 30 kl per month		15.40	16.30
		Above 30 – 40 kl per month		18.20	19.30
		Above 40 – 60 kl per month		21.00	22.25
		Above 60 – 80 kl per month		32.65	34.60
		Above 80 kl per month		39.20	41.55
2.1.2.1 If no consumption is registered in any month due to any reason a		A minimum fee (30kl) is payable if no consumption is registered in any month due to any reason.			
2.1.3 LOW COST HOUSING [RDP]		Same as Residential			
2.1.3.1 If no consumption is registered in any month due to any reason a		A minimum fee (30kl) is payable if no consumption is registered in any month due to any reason.			
2.1.4 PRIVATE DEVELOPED RESIDENTIAL TOWNSHIP		Residential Bulk Tariff		12.25	13.00
2.1.4.1 If a Bulk meter service a block of flats or estate, the landlord must apply at the municipality for relief by stating the number of flats or residential properties serviced by such a bulk meter		The usage must be divided by the number of flats or residential properties in order to obtain average usages in order to use the tariff applicable with a minimum of 15 Kl per flats or residential properties			
2.1.4.2 If no consumption is registered in any month due to any reason a		A minimum fee (200kl) is payable if no consumption is registered in any month due to any reason.			
2.1.5 INDIGENT RESIDENTIAL PROPERTIES - PROVISO : Provided that such owner is a registered Indigent as provided for in the Indigent Policy of the Municipality		Charges in Blocks where lowest tariff is equal to cost			
		0 – 6 kl per month		6.55	6.95
		Above 6 – 10 kl per month		7.85	8.30
		Above 10 – 15 kl per month		10.35	10.95
		Above 15 – 20 kl per month		12.00	12.70
		Above 20 – 25 kl per month		14.70	15.60
		Above 25 – 30 kl per month		18.20	19.30
		Above 30 – 40 kl per month		18.20	19.30
		Above 40 – 60 kl per month		21.00	22.25
		Above 60 – 80 kl per month		32.65	34.60
		Above 80 kl per month		39.20	41.55
2.1.5.1 If no consumption is registered in any month due to any reason a		A minimum fee (6kl) is payable if no consumption is registered in any month due to any reason.			
2.1.6 RETIRED PERSONS OVER THE AGE OF SIXTY (60) AND DISABLED PERSONS WHO ARE REGISTERED OWNERS OF RESIDENTIAL PROPERTIES THE FOLLOWING :					
2.1.6.1 Owner with income less than R 2 500 per month		Same tariff framework as Indigents			

2.1.6.2 Owner with income between R 2 501 and R3500 per month	Same tariff framework as Indigents		
2.1.6.3 Owner with income between R 3 501 and R 5 000	Same tariff framework as Indigents		
2.1.6.3.4 If no consumption is registered in any month due to any reason a minimum fee is payable	A minimum fee (30kl) is payable if no consumption is registered in any month due to any reason. (The first 6kl are for free)		
2.2 CEMETERIES AND CREMATORIALS PROVISIO : Properties other than Residential properties and/or	Same Tariff Framework as Residential Bulk Tariff		
2.3 MUNICIPAL PROPERTIES PROVISIO : Properties other than Residential properties and/or		0.00	0.00
2.4 PUBLIC SERVICE INFRASTRUCTURE	Not Applicable		
2.5 PUBLIC BENEFIT ORGANISATIONS PROVISIO : Public Benefit Organisations may apply for the exemption of property rates, subject to producing a tax exemption certificate issued by the South African Revenue	Same Tariff Framework as Residential Bulk Tariff	12.25	13.00
2.5.1 If no consumption is registered in any month due to any reason a	A minimum fee (100kl) is payable if no consumption is registered in any month due to any reason.		
2.6 ANIMAL WELFARE PROVISIO : Property owned or used by institutions/organisations whose exclusive aim is to protect birds.	Same Tariff Framework as Residential Bulk Tariff	12.25	13.00
2.6.1 If no consumption is registered in any month due to any reason a	A minimum fee (100kl) is payable if no consumption is registered in any month due to any reason.		
2.7 CHARITABLE INSTITUTIONS PROVISIO : Property belonging to not-for-gain institutions or organisations	Same Tariff Framework as Residential Bulk Tariff	12.25	13.00
2.7.1 If no consumption is registered in any month due to any reason a	A minimum fee (100kl) is payable if no consumption is registered in any month due to any reason.		
2.8 CULTURAL INSTITUTIONS PROVISIO : Properties declared in terms of the Cultural Institutions Act, Act 29 of 1969 or the Cultural	Same Tariff Framework as Residential Bulk Tariff	12.25	13.00
2.8.1 If no consumption is registered in any month due to any reason a	A minimum fee (100kl) is payable if no consumption is registered in any month due to any reason.		
2.9 EDUCATIONAL INSTITUTIONS PROVISIO : Private Property belonging to educational institutions other than government declared, subsidised or registered by law, including Independent schools where such	Same Tariff Framework as Residential Bulk Tariff	12.25	13.00
2.5.4.1 If no consumption is registered in any month due to any reason a	A minimum fee (100kl) is payable if no consumption is registered in any month due to any reason.		
2.5.5 HEALTH CARE INSTITUTIONS PROVISIO : Properties used exclusively as a hospital, clinic and mental hospital, including workshops used by the inmates, laundry or cafeteria facilities, provided that any profits from the use of the property are used	Same Tariff Framework as Residential Bulk Tariff	12.25	13.00
2.5.5.1 If no consumption is registered in any month due to any reason a minimum fee is payable	A minimum fee (100kl) is payable if no consumption is registered in any month due to any reason.		
2.5.6 MUSEUMS, LIBRARIES, ART GALERIES AND BOTANICAL GARDENS PROVISIO : Registered in the name of private persons, open to	Same Tariff Framework as Residential Bulk Tariff	12.25	13.00
2.5.6.1 If no consumption is registered in any month due to any reason a	A minimum fee (100kl) is payable if no consumption is registered in any month due to any reason.		
2.5.7 SPORTING BODIES PROVISIO : Property used by an organisation whose sole purpose is to use the property for sporting purposes	Same Tariff Framework as Residential Bulk Tariff	12.25	13.00
2.5.7.1 If no consumption is registered in any month due to any reason a minimum fee is payable	A minimum fee (100kl) is payable if no consumption is registered in any month due to any reason.		
2.5.8 YOUTH DEVELOPMENT PROVISIO : Property owned and/or used by organisations for the provision	Same Tariff Framework as Residential Bulk Tariff	12.25	13.00

2.5.8.1 If no consumption is registered in any month due to any reason a minimum fee is payable	A minimum fee (100kl) is payable if no consumption is registered in any month due to any reason.		
2.5.9 WELFARE INSTITUTIONS PROVISO : Properties used exclusively as an orphanage, non-profit retirement villages; old age home or benevolent institution, including workshops used by the inmates, laundry or cafeteria facilities, provided that any profits from the use of the property are used	Same Tariff Framework as Residential Bulk Tariff	12.25	13.00
2.5.9.1 If no consumption is registered in any month due to any reason a minimum fee is payable	A minimum fee (100kl) is payable if no consumption is registered in any month due to any reason.		
2.6 PUBLIC ROADS	Not Applicable		
2.7 COMMUNAL LAND PROVISO : Definition for "Land Reform Beneficiary", as well as the provisions	Fixed Charge per month per stand. (30 kl per month average charge)	0.00	0.00
2.7.1 If no consumption is registered in any month due to any reason a minimum fee is payable	A minimum fee (30kl) is payable if no consumption is registered in any month due to any reason.		
2.8 INDUSTRIAL PROPERTIES	Fixed Tariff per Kiloliter	14.70	15.60
2.9 VACANT INDUSTRIAL STANDS PROVISO - All vacant Industrial stands, where a Local Municipality Water Supply is available, whether connected to the Local Municipality's water	WaterAvailability Charge	298.60	316.50
2.9.1 If no consumption is registered in any month due to any reason a minimum fee is payable	A minimum fee (1000kl) is payable if no consumption is registered in any month due to any reason.		
2.10 BUSINESS AND COMMERCIAL	Same Tariff Framework as Industrial Tariffs	14.70	15.60
2.10.1 VACANT BUSINESS STANDS PROVISO - All vacant Business stands, where a Local Municipality Water Supply is available, whether connected to the Local Municipality's water reticulation system is not used	WaterAvailability Charge	298.60	316.50
2.10.2 If no consumption is registered in any month due to any reason a minimum fee is payable	A minimum fee (200kl) is payable if no consumption is registered in any month due to any reason.		
2.11 MINING	Same Tariff Framework as Industrial Bulk Tariff		
2.12 AGRICULTURAL LAND	Same Tariff Framework as Residential Bulk Tariff		
2.13 BED AND BREAKFAST PROVISO - Where the owner of the property personally use it as a residence, use two or more rooms for private use only and does not own more than one property in the	Same Tariff Framework as Residential Bulk Tariff	12.25	13.00
2.13.1 If no consumption is registered in any month due to any reason a minimum fee is payable	A minimum fee (100kl) is payable if no consumption is registered in any month due to any reason.		
2.14 Raw water (Highveld Steel)		0.45	0.50
2.14.1 Raw Water (Other)		4.00	4.25
2.15 Test of Watermeter		592.55	628.10
2.16 Special reading		300.95	319.00
2.17 Connection Fees (New)		278.65	295.35
2.18 CONNECTIONS AND RECONNECTIONS ALL CATEGORIES	For the use of a connecting pipe: The actual cost of material, labour and transport calculated on the basis of the main water pipe being situated on For the reconnections of the supply after the supply was disconnected upon request of the consumer, the connecting sealed and the meter removed, a Fixed charge will be payable as per the tariff schedule and an amount as per the Tariff schedule must be paid in advance. Should any such or another occupant request that the meter be re-installed and the	477.30	505.95
2.19 TAMPERING BY ILLEGAL CONNECTIONS, BY-PASSING OF METER, METERS OR METERING EQUIPMENT, AND ANY OTHER TAMPERING - ALL CATEGORIES OF USERS EXCEPT BUSINESS AND INDUSTRIAL	First offence a fixed charge as determined in the Tariff schedule, service will be removed until full settlement of outstanding account Second offence a fixed charge as determined in the Tariff schedule, service will be removed until full settlement of outstanding account	5,000.00 10,000.00	5,000.00 10,000.00

2.20 TAMPERING BY ILLEGAL CONNECTIONS, BY-PASSING OF METER, METERS OR METERING EQUIPMENT, AND ANY OTHER TAMPERING - BUSINESS AND INDUSTRIAL	First offence a fixed charge as determined in the Tariff schedule, service will be removed until full settlement of outstanding account Second offence a fixed charge as determined in the Tariff schedule, service will be removed until full settlement of outstanding account	100,000.00	100,000.00
2.21 METERS CONNECTIONS ALL CATEGORIES	For the installation of a meter: The estimated cost of the meter, plus labour and transport, plus an administrative surcharge of 15% on		
2.22 ALL CATEGORIES OF USERS	For the use of a portable meter per day or part thereof For the supply of water by a portable meter: The charge payable in terms of the abovementioned paragraph PLUS usage as per Tariff Schedule For a special meter reading on request of a consumer a fixed charge Registration by meter shall be considered correct if not more than Opening of covered meters	319.05 300.95 291.60	338.20 319.00 309.10
2.23 FIRE EXTINGUISHING SERVICES – ALL CATEGORIES OF USERS	In terms of Section 74(1) and (3) of the Council's Water Supply Bylaws. For the inspection and maintenance of connecting pipes and installations: Estimated cost as determined by the In terms of Section 76(2) of the Council's Water Supply By-laws. Resealing of each hydrant, hose-reel connection or any other tap supplied		
2.24 WATER CONNECTION – ALL CATEGORIES OF USERS	Applications will be directly made to the Infrastructure & Technical Department as prices of meters		
2.25 MOVING OF A METER	Applications will be directly made to the Infrastructure & Technical Department as prices of meters	2,857.05	3,028.45
2.26 BULK SERVICES CONTRIBUTION New township development	Applications will be directly made to the Infrastructure & Technical Department as prices escalate from		
2.27 INFORMAL SETTLEMENT	A minimum fee is payable in any month based on 10KL per month, until a water meter has been installed at	76.30	74.90

3. SEWERAGE	Average increase of :-	6%	
CATEGORIES	Consumption Level / Charge	2015/2016 R	2016/2017 R
3.1 RESIDENTIAL PROPERTIES			
3.1.1 VACANT RESIDENTIAL STANDS	For the first 500m² of the stand size	42.05	44.55
PROVISO - All vacant residential stands, where a Local Municipality Sewer Supply is available, whether connected to the Local Municipality's	For every 100m² thereafter or part thereof of the stand size.	6.85	7.25
3.1.2 RESIDENTIAL PROPERTIES	Charges in Blocks where lowest tariff is equal to cost		
PROVISO - Residential consumers will be charged for sewer in accordance with water consumption.	0 – 6 kl per month	3.80	4.05
	Above 6 – 10 kl per month	4.25	4.50
	Above 10 – 15 kl per month	4.80	5.10
	Above 15 – 20 kl per month	5.30	5.60
	Above 20 – 25 kl per month	5.80	6.15
	Above 25 – 30 kl per month	6.30	6.70
	Above 30 – 40 kl per month	6.80	7.20
	Above 40 – 60 kl per month	7.30	7.75
	Above 60 – 80 kl per month	7.85	8.30
	Above 80 kl per month	8.30	8.80
3.1.2.1 If no water consumption is registered in any month due to any reason, a minimum fee is payable	A minimum fee (30kl) is payable if no consumption is registered in any month due to any reason.		
3.1.2.2 In case of boreholes a minimum fee is payable	A minimum fee (30kl) is payable in case of boreholes.		
3.1.3 LOW COST HOUSING [RDP]	Same as Residential		
3.1.3.1 If no water consumption is registered in any month due to any reason.	A minimum fee (30kl) is payable if no consumption is registered in any month due to any reason.		

3.2 DRAINAGE FEES	Consumption Level / Charge		
3.2.1 PRIVATE DEVELOPED RESIDENTIAL TOWNSHIP	Residential Bulk Tariff	5.30	5.60
3.2.1.1 If a Bulk Watermeter service a block of flats or estate, the landlord must apply at the municipality for relief by stating the number of flats or	The usage must be divided by the number of flats or residential properties in order to obtain average usages in order to use the tariff applicable with a minimum of 15 Kl per flats or residential properties		
3.3.1.2 If no water consumption is registered in any month due to any reason a minimum fee is payable	A minimum fee (200kl) is payable if no consumption is registered in any month due to any reason.		
3.3.2 INDIGENT RESIDENTIAL PROPERTIES PROVISIO : Provided that such owner is a registered Indigent as provided for in the Indigent Policy of the Municipality	Charges in Blocks where lowest tariff is equal to cost		
	0 – 6 kl per month	3.80	4.05
	Above 6 – 10 kl per month	4.25	4.50
	Above 10 – 15 kl per month	4.80	5.10
	Above 15 – 20 kl per month	5.30	5.60
	Above 20 – 25 kl per month	5.80	6.15
	Above 25 – 30 kl per month	6.30	6.70
	Above 30 – 40 kl per month	6.80	7.20
	Above 40 – 60 kl per month	7.30	7.75
	Above 60 – 80 kl per month	7.85	8.30
	Above 80 kl per month	8.30	8.80
3.3.2.1 If no consumption is registered in any month due to any reason a minimum fee is payable	A minimum fee (6kl) is payable if no consumption is registered in any month due to any reason.		
3.3.3 RETIRED PERSONS OVER THE AGE SIXTY (60) AND DISABLED PERSONS WHO ARE REGISTERED OWNERS OF RESIDENTIAL PROPERTIES THE FOLLOWING :			
3.3.3.1 Owner with income less than R 2 500 per month	Same tariff framework as Indigents		
3.3.3.2 Owner with income between R 2 501 and R 3 500	Same tariff framework as Indigents		
3.3.3.3 Owner with income between R 3 501 and R 5 000	Same tariff framework as Indigents		
3.3.3.4 If no consumption is registered in any month due to any reason a minimum fee is payable	A minimum fee (30kl) is payable if no consumption is registered in any month due to any reason. (The first	128.00	135.70
3.3 CEMETERIES AND CREMATORIUMS PROVISIO :	Same Tariff Framework as Residential Bulk Tariff		
3.3.1 If no consumption is registered in any month due to any reason a	A minimum fee is payable if no consumption is registered in any		
3.4 MUNICIPAL PROPERTIES PROVISIO : Properties other than Residential properties and/or		0.00	0.00
3.5 PUBLIC SERVICE INFRASTRUCTURE	Not Applicable		
3.6 PUBLIC BENEFIT ORGANISATIONS PROVISIO : Public Benefit Organisations may apply for the exemption of property rates, subject to producing a tax exemption certificate issued by the South African Revenue	Same Tariff Framework as Residential Bulk Tariff	4.90	5.30
3.6.1 If no consumption is registered in any month due to any reason a	A minimum fee (100kl) is payable if no consumption is registered in any month due to any reason.		
3.6.1 ANIMAL WELFARE PROVISIO : Property owned or used by institutions /organisations whose exclusive aim is to protect birds	Same Tariff Framework as Residential Bulk Tariff	5.30	5.60
3.6.1.1 If no consumption is registered in any month due to any reason a	A minimum fee (100kl) is payable if no consumption is registered in any month due to any reason.		
3.6.2 CHARITABLE INSTITUTIONS PROVISIO : Property belonging to not-for-gain institutions or organisations	Same Tariff Framework as Residential Bulk Tariff	5.30	5.60
3.6.2.1 If no consumption is registered in any month due to any reason a	A minimum fee (100kl) is payable if no consumption is registered in any month due to any reason.		
3.6.3 CULTURAL INSTITUTIONS PROVISIO : Properties declared in terms of the Cultural Institutions Act, Act 29 of 1969 or the Cultural	Same Tariff Framework as Residential Bulk Tariff	5.30	5.60
3.6.3.1 If no consumption is registered in any month due to any reason a	A minimum fee (100kl) is payable if no consumption is registered in any month due to any reason.		
3.6.4 EDUCATIONAL INSTITUTIONS PROVISIO : Private Property belonging to educational institutions other than government declared, subsidised or registered by law, including Independent schools where such	Same Tariff Framework as Residential Bulk Tariff	5.30	5.60

3.6.4.1 If no consumption is registered in any month due to any reason a	A minimum fee (100kl) is payable if no consumption is registered in any month due to any reason.		
3.6.5 HEALTH CARE INSTITUTIONS PROVISO : Properties used exclusively as a hospital, clinic and mental hospital, including workshops used by the inmates, laundry or cafeteria facilities, provided that any profits from the use of the property are used	Same Tariff Framework as Residential Bulk Tariff	5.30	5.60
3.6.5.1 If no consumption is registered in any month due to any reason a	A minimum fee (100kl) is payable if no consumption is registered in any month due to any reason.		
3.6.6 MUSEUMS, LIBRARIES, ART GALERIES AND BOTANICAL GARDENS PROVISO : Registered in the name of private persons, open to	Same Tariff Framework as Residential Bulk Tariff	5.30	5.60
3.6.6.1 If no consumption is registered in any month due to any reason a	A minimum fee (100kl) is payable if no consumption is registered in any month due to any reason.		
3.6.7 SPORTING BODIES PROVISO : Property used by an organisation whose sole purpose is to use the property for sporting purposes	Same Tariff Framework as Residential Bulk Tariff	5.30	5.60
3.6.7.1 If no consumption is registered in any month due to any reason a	A minimum fee (100kl) is payable if no consumption is registered in any month due to any reason.		
3.6.8 YOUTH DEVELOPMENT PROVISO : Property owned and/or used by organisations for the provision of youth leadership or development programmes.	Same Tariff Framework as Residential Bulk Tariff	5.30	5.60
3.6.8.1 If no consumption is registered in any month due to any reason a	A minimum fee (100kl) is payable if no consumption is registered in any month due to any reason.		
3.6.9 WELFARE INSTITUTIONS PROVISO : Properties used exclusively as an orphanage, non-profit retirement villages; old age home or benevolent institution, including workshops used by the inmates, laundry or cafeteria facilities, provided that any profits from the use of the property are used	Same Tariff Framework as Residential Bulk Tariff	5.30	5.60
3.6.9.1 If no consumption is registered in any month due to any reason a	A minimum fee (100kl) is payable if no consumption is registered in any month due to any reason.		
3.7 PUBLIC ROADS	Not Applicable		
3.8 COMMUNAL LAND PROVISO : Definition for "Land Reform Beneficiary", as well as the provisions	Fixed Charge per month per stand if not individually metered if a sewer service is supplied (30kl)	128.00	135.70
3.8.1 If no consumption is registered in any month due to any reason a	A minimum fee (30kl) is payable if no consumption is registered in any month due to any reason.		
3.9 INDUSTRIAL PROPERTIES	Fixed Tariff per Kiloliter	6.30	6.70
3.9.1 If no water consumption is registered in any month due to any	A minimum fee (1000kl) is payable if no consumption is registered in any month due to any reason.		
3.10 BUSINESS AND COMMERCIAL	Fixed Tariff per Kiloliter	6.30	6.70
3.10.1 If no consumption is registered in any month due to any reason a	A minimum fee (200kl) is payable if no consumption is registered in any month due to any reason.		
3.11 MINING	Fixed Tariff per Kiloliter	6.30	6.70
3.11.1 If no consumption is registered in any month due to any reason a	A minimum fee (1000kl) is payable if no consumption is registered in any month due to any reason.		
3.12 AGRICULTURAL LAND	Fixed Tariff per Kiloliter	6.30	6.70
3.12.1 If no consumption is registered in any month due to any reason a	A minimum fee (1000kl) is payable if no consumption is registered in any month due to any reason.		
3.13 BED AND BREAKFAST - PROVISO - Where the owner of the property personally use it as a residence, use two or more rooms for private use only and does not own	Same Tariff Framework as Residential Bulk Tariff	5.30	5.60
3.13.1 If no consumption is registered in any month due to any reason a	A minimum fee (100kl) is payable if no consumption is registered in any month due to any reason.		
3.14 PLACES OF PUBLIC WORSHIP	Same Tariff Framework as Residential Tariff		
3.14.1 If no water consumption is registered in any month due to any	A minimum fee (30kl) is payable if no consumption is registered in any month due to any reason.		
3.15 SEALING OF OPENING PER CONNECTION	Cost as determined in the Tariff schedule		
3.16 REMOVING BLOCKAGE IN DRAINS As per section 13(4) of the	Cost as determined in the Tariff schedule		
3.2 CONNECTION FEES			

3.2.1 ALL CATEGORIES OF PROPERTIES Minimum charges payable in respect of any application for connection to the	Charges as determined per Tariff schedule	419.90	445.10
3.2.2 In addition to a minimum charge as prescribed in item 3.1, the following charges shall be payable:			
3.2.2.1 For every 50 m ² or part thereof of the floor area of the basement and ground floor of any building to be served by, or the use of which will,	Charges as determined per Tariff schedule	97.75	103.60
3.2.3 For every 50 m ² or part thereof of the floor area of all other storey of a	Charges as determined per Tariff schedule	45.00	47.70
3.2.4 For any application for an alternation not amounting to a reconstruction of or for additions to an existing drainage installation, for each	Charges as determined per Tariff schedule	93.30	98.90
3.2.5 For every application	Charges as determined per Tariff schedule	98.55	104.45
3.2.6 In addition to the above for a 110 mm Sewer connection	Charges as determined per Tariff schedule	2,303.65	2,441.85
3.2.7 In addition to the above for a 150 mm Sewer connection	Charges as determined per Tariff schedule	4,677.25	4,957.90
3.2.8 Household connection		938.45	1,013.55
3.2.9 BULK SERVICES CONTRIBUTION	Charges as determined per Tariff schedule		
Note: The above-mentioned tariffs exclude VAT, except where indicated otherwise.			

REFUSE CATEGORIES	Average increase of :-		8%	2015/2016 R	2016/2017 R
	DESCRIPTION	TARIFF			
4.1 REFUSE FEES RESIDENTIAL PROPERTIES	Refuse service charge	Fixed monthly charge		104.05	112.35
4.2 LOW COST HOUSING [RDP]	Same as Residential	Fixed monthly charge		104.05	112.35
4.3 PRIVATE DEVELOPED RESIDENTIAL TOWNSHIP	Refuse service charge per number	Fixed monthly charge		104.05	112.35
4.4 INDIGENT RESIDENTIAL PROPERTIES PROVISIO : Provided that such owner is a registered	Refuse service charge	Fixed monthly charge (50% of Residential Tariff)		52.00	56.15
4.5 RETIRED PERSONS OVER THE AGE OF SIXTY (60) AND DISABLED PERSONS WHO ARE REGISTERED OWNERS OF RESIDENTIAL PROPERTIES THE FOLLOWING					
4.5.1 Owner with income less than R 2 500 per month	Same tariff framework as Indigents				
4.5.2 Owner with income between R 2 501 and R 3 500	Same tariff framework as Indigents				
4.5.3 Owner with income between R 3 501 and R 5 000	Same tariff framework as Indigents				
4.6 CEMETERIES AND CREMATORIUMS PROVISIO : Registered in the names of private persons and operated not for gain.	Refuse service charge	Not Applicable			
4.7 MUNICIPAL PROPERTIES PROVISIO : Properties other than Residential properties and/or	Refuse service charge	Not Applicable			
4.8 PUBLIC BENEFIT ORGANISATIONS PROVISIO : Public Benefit Organisations may apply for the exemption of property rates, subject to producing a tax exemption certificate issued by the South African Revenue	Refuse service charge	Fixed monthly charge		104.05	112.35
4.9 PUBLIC ROADS	Refuse service charge	Not Applicable			
4.10 COMMUNAL LAND PROVISIO : Definition for "Land Reform Beneficiary", as well as the provisions	Refuse service charge	Fixed monthly charge per stand		52.00	56.15
4.11 INDUSTRIAL PROPERTIES	Refuse service charge	Fixed monthly charge		629.35	679.70
4.12 BUSINESS AND COMMERCIAL	Refuse service charge	Fixed monthly charge			
4.12.1 Removal 3 times per week	Refuse service charge	Fixed monthly charge		177.05	191.20
4.12.2 Removal 5 times per week	Refuse service charge	Fixed monthly charge		385.20	416.00
4.12.3 Removal of medical waste	Refuse service charge	Fixed monthly charge		190.75	206.00

4.13 MINING	Refuse service charge	Fixed monthly charge	0.00	0.00
4.14 PLACES OF PUBLIC WORSHIP	Refuse service charge	Fixed monthly charge	57.75	62.35
4.15 AGRICULTURAL LAND	Refuse service charge	Fixed monthly charge	115.50	124.75
4.16 BED AND BREAKFAST PROVISIO – Where the owner of the property personally use it as a residence, use two or more rooms for private use only and does not own	Refuse service charge	Fixed monthly charge	233.75	252.45
4.17 BULK REFUSE REMOVAL PERMANENT PER MONTH OR PERIOD				
Mass Containers	Removal tariff (6m ³)	Fixed monthly charge	629.40	679.75
Mass Containers	Removal tariff (5.5m ³)	Fixed monthly charge	578.45	624.75
Mass Containers	Removal tariff (3m ³)	Fixed monthly charge	337.75	364.75
Mass Containers 3X per week	Removal tariff (1.75m ³)	Fixed monthly charge	2,607.40	2,816.00
Mass Containers 5X per week	Removal tariff (1.75m ³)	Fixed monthly charge	4,357.65	4,706.25
4.18 BULK REFUSE PERMANENT (HIRE TARIFF)				
Mass Containers	Removal tariff (6m ³)	Fixed monthly charge	359.65	388.40
Mass Containers	Removal tariff (5.5m ³)	Fixed monthly charge	211.60	228.55
Mass Containers	Removal tariff (3 + 4 m ³)	Fixed monthly charge	211.60	228.55
4.19 DUMPING OF REFUSE - LEEUPOORT LANDFILL SITE				
Vehicles with capacity from 0 - 1000Kg		Fixed charge	0.00	0.00
Soil and other material, suitable for covering disposal site			0.00	0.00
4.20 REFUSE COMPACTED	I.T.O. Section (7)(1) of the By-Laws, placed in an appropriate disposable	Removal Tariff (0.084m ³)	106.85	115.40
4.20.1 REFUSE COMPACTED	I.T.O. Section (7)(1) of the By-Laws, placed in an appropriate	Removal of contents as per container unit per m ³	163.05	176.10
4.21 SPECIAL REMOVAL: Building or Bulk refuse	Removal per 6m ²		415.75	449.00
4.22 GARDEN REFUSE	Removal per 6m ²		221.55	239.25
4.23 COLLECTION & Destruction of foodstuff	Removal per 6m ²		613.75	662.85
4.24 REDUNDANT Vehicles	Removal per Vehicle		821.60	887.35
4.25 REMOVAL of unlawfully dumped refuse	Removal per 3m ² or part thereof		683.90	738.60
4.26 DUMPING of Refuse Vehicles with capacity	Removal from 0 - 1000Kg		0.00	0.00
4.26.1 DUMPING of Refuse Vehicles with capacity	Removal from 1001 - 5000Kg		80.00	86.40
4.26.2 DUMPING of Refuse Vehicles with capacity	Removal above 5000Kg		150.00	162.00
4.27 PERSONS outside Municipal area	Per Load		250.00	270.00
4.28 SOIL and other material suitable for covering disposal site	Per Load		0.00	0.00
4.29 REMOVAL and disposal of dead animals			617.40	666.80
4.29.1 Horses, cattle, donkeys	Per carcass		240.94	260.20
4.29.2 Calves, goats, sheep	Per carcass		70.20	75.80
4.29.3 Dogs & Cats	Per carcass		0.00	0.00
4.30 SALE of plastic bags	Cost + 10%			
4.31 ILLEGAL DUMPING OF REFUSE			5,000.00	5,000.00
4.32 ILLEGAL DUMPING OF BUILDING RUBBLE			5,000.00	5,000.00

Note: The above-mentioned tariffs exclude VAT, except where indicated otherwise.

5. ELECTRICITY		Average increase of		7.64%	
CATEGORIES	DESCRIPTION	TARIFF	2015/2016	2016/2017	
			R	R	
In terms of section 75A of the Local Government Municipal Systems Act, No. 32 of 2000, it is hereby notified that the Local Municipality of Emalahleni, has by special resolution, determined the charges for the supply of electricity, as set out hereunder, and is applicable to all consumers within the area of the Local Council with exception where Eskom is the direct supply authority. If any doubt in respect of the correct tariffs applicable to a consumer, the ruling of the Council will be final.					
5.1 TARIFF A: COMMERCIAL AND BUSINESS					
The following charges shall be payable, per month:					
5.1.1. VACANT STANDS: All vacant commercial & business stands, where a Local Municipality Electrical Supply is available, whether connected to the Local Municipality's electrical	Fixed charge	Fixed charge	273.50	294.40	
5.1.2. SMALL LOW VOLTAGE SUPPLY (COMMERCIAL & BUSINESS)					
SINGLE PHASE (An energy charge in respect of consumption, regardless of	Sept - May	Low Demand	0.8813	0.9486	
	June - Aug	High Demand	1.6315	1.7561	
A service charge, whether electricity is consumed or not, per metering point as	Fixed charge	Fixed charge	1,736.75	1,869.45	
If no consumption is registered in any month due to any reason a minimum fee is payable	A minimum energy charge for 2000 units is payable if no consumption is registered in any month due to any reason.				
THREE PHASE (Without KVA Meter) (An energy charge in respect of consumption, regardless of the	Sept - May	Low Demand	0.8813	0.9486	
	June - Aug	High Demand	1.4541	1.5652	
A service charge, whether electricity is consumed or not, per metering point as determined per the Tariff Schedule	Fixed charge	Fixed charge	1,736.75	1,869.45	
If no consumption is registered in any month due to any reason a minimum fee is payable	A minimum energy charge for 2000 units is payable if no consumption is registered in any month due to any reason.				
THREE PHASE (With KVA Meter) (An energy charge in respect of consumption, regardless of the	Sept - May	Low Demand	0.7945	0.8552	
	June - Aug	High Demand	1.3675	1.4720	
An additional fixed charge per month	KVA Demand Charge		177.55	191.10	
If no consumption is registered in any month due to any reason a minimum	A minimum energy charge for 2000 units is payable if no consumption is registered in any month due to any reason.				
5.1.2 MEDIUM VOLTAGE (Industrial) 6.6 - 11 KV					
An energy charge in respect of consumption, regardless of the	Sept - May	Low Demand	0.7945	0.8552	
	June - Aug	High Demand	1.2931	1.3919	
An additional fixed charge per month	KVA Demand Charge		109.15	117.50	
	KVA Network Charge		48.80	52.53	
A service charge, whether electricity is consumed or not, per metering point as	Fixed charge	Fixed charge	1,736.75	1,869.45	
If no consumption is registered in any month due to any reason a minimum fee is payable	A minimum energy charge for 5000 units is payable if no consumption is registered in any month due to any reason.				
5.1.3 KEY CONSUMERS (Time Of Use)					
5.1.3.1 LOW SEASON ENERGY CHARGES	Peak	Fixed charge	1.0766	1.1500	
	Standard	Fixed charge	0.7661	0.8000	
	Off Peak	Fixed charge	0.5155	0.5500	
5.1.3.2 HIGH SEASON ENERGY CHARGES	Peak	Fixed charge	3.1339	3.3500	
	Standard	Fixed charge	1.0056	1.1000	
	Off Peak	Fixed charge	0.5828	0.6500	
5.1.3.3 OTHER CHARGES	Basic Monthly	Fixed charge	6,076.90	6,541.20	
	Reactive Energy Charge	Fixed charge	13.85	14.90	
	Energy demand Charge	Fixed charge	29.96	32.25	
	Network Capacity Charge	Fixed charge	15.80	17.00	
	TX Network Charge	Fixed charge	7.88	8.50	
	Excessive Reactive Energy Charge	Fixed charge	0.1212	0.1500	
5.2 TARIFF B: SMALL LOW VOLTAGE SUPPLY (DOMESTIC)					
The following charges shall be payable, per month					
5.2.1 DOMESTIC					
VACANT DOMESTIC STANDS					

PROVISO - All vacant Residential stands, where a Local Municipality Electricity Supply is available, whether connected to the Local Municipality's electricity reticulation system or not	Fixed charge	Fixed charge	273.50	294.40
INDIGENT RESIDENTIAL PROPERTIES	The first 50 kWH		0.0000	0.0000
PROVISO : Provided that such owner is a registered Indigent as provided for in the Indigent Policy of the Municipality	51 - 350 kWH		0.9978	1.0740
	351 - 600 kWH		1.3874	1.4934
	601 >		1.6137	1.7370
If no consumption is registered in any month due to any reason a minimum fee is payable	A minimum energy charge for 600 units is payable if no consumption is registered in any month due to any reason.			

DOMESTIC CONSUMERS				
a) Less than 600 units per metering point as determined per tariff Schedule	Fixed charge		1.4339	1.5435
b) More than 600 units per metering point as determined per tariff Schedule	Fixed charge		1.2664	1.3632
c) A service charge, as determined in a) & b)	0 - 600 kWH		199.55	214.80
	601 > kWH		373.55	402.10
If no consumption is registered in any month due to any reason a minimum fee is payable	A minimum energy charge for 1200 units is payable if no consumption is registered in any month due to any reason.			
PRE-PAID METERING (Residential) (VAT Excluded)	Fixed charge	Fixed charge	1.6137	1.7370
Pre-Paid Metering (Residential) (VAT Included)	Fixed charge	Fixed charge	1.7428	1.8760
5.2.2 LOW COST HOUSING [RDP]	Same as Domestic Supply	Same as Domestic Supply		
5.2.3 RETIRED PERSONS OVER THE AGE OF SIXTY (60) AND DISABLED PERSONS WHO ARE REGISTERED OWNERS OF RESIDENTIAL	Same as Domestic Supply	Same as Domestic Supply		
5.2.4 BODY CORPORATES OR RESELLING AGENTS	Same as Domestic bulk	Fixed charge		
5.2.5 BED AND BREAKFAST	Same as Domestic bulk	Fixed charge		
5.2.6 PUBLIC BENEFIT ORGANISATIONS PROVISO : Public Benefit Organisations may apply for the exemption of property rates, subject to producing a tax exemption certificate issued by the South African	Same as Domestic bulk	Fixed charge		
5.2.7 PLACES OF PUBLIC WORSHIP	Same as Domestic bulk	Fixed charge		
5.2.8 CEMETERIES & CREMATORIUMS PROVISO : Registered in the names of private persons and operated not for gain.	Same as Domestic bulk	Fixed charge		
5.2.9 TARIFF FARMING SUPPLY	Same as Domestic Supply	Same as Domestic Supply		
5.3 SUNDRY CHARGES:				
5.3.1 Reconciliation of Consumer Account	New Cons - Finals	Office/H	2 000.00	2 152.80
5.3.2 Connection fees:	Pre-Paid Meters - First installation		460.65	495.84
	Indigent re-connection		1 272.00	1 369.18
	Office hours re-connection		198.20	213.34
	After hours re-connection		553.70	596.00
	All after hours re-connections		730.80	786.63
5.3.3 Re-connection fees (Defaulters):	Normal		817.55	880.01
	Cable re-connect	Indigent	1 257.25	1 353.30
	Circuit breaker re-connection		891.90	960.04
	Consumer Request	Office/H	557.40	599.99
	Complete Cable Removal (Rinn)	Normal	340.65	366.68
		Indigent	1 641.30	1 766.70
	Single Phase Meter		1 093.80	1 177.37
5.3.4 Testing of Meters:	Three-Phase Meter		629.30	677.38
	Pre-Paid Coupon		1 039.25	1 118.65
5.3.5 Special Reading of Meters:	On Request of Consumer		294.20	316.68
5.3.6 Complaints:	For attending a complaint i.r.o. Elect. Supply	Office/H	295.20	317.75
		After/H	465.15	500.69
5.3.7 ELECTRICITY CONNECTIONS:	Pre-Paid, First meter installed		581.00	625.39
	New Connections-Change of Consumer		1 340.25	1 442.65
	Three phase connections must be calculated			
			485.40	522.50

5.3.8 TAMPERING BY ILLEGAL CONNECTIONS, BY-PASSING OF METER, METERS OR METERING EQUIPMENT, AND ANY OTHER TAMPERING - ALL CATEGORIES OF USERS EXCEPT BUSINESS AND INDUSTRIAL	First offence a fixed charge as determined in the Tariff schedule, service will be removed until full settlement of outstanding account	5,000.00	5,000.00
	Second offence a fixed charge as determined in the Tariff schedule, service will be removed until full settlement of outstanding account	10,000.00	10,000.00
5.3.9 TAMPERING BY ILLEGAL CONNECTIONS, BY-PASSING OF METER, METERS OR METERING EQUIPMENT, AND ANY OTHER TAMPERING - BUSINESS AND INDUSTRIAL	First offence a fixed charge as determined in the Tariff schedule, service will be removed until full settlement of outstanding account	100,000.00	100,000.00
	Second offence a fixed charge as determined in the Tariff schedule, service will be removed until full settlement of outstanding account		250,000.00
5.5 ELECTRICITY & WATER DEPOSITS: (No Guarantees accepted)	Deposit homes (Owners)	Water 1,000.00 Elect 1,400.00	Water 1,000.00 Elect 1,400.00
	Deposit flats (Owners)	Water 1,000.00 Elect 1,400.00	Water 1,000.00 Elect 1,400.00
	Deposit homes (Tenants)	Water 1,000.00 Elect 1,400.00	Water 1,000.00 Elect 1,400.00
	Deposit flats (Tenants)	Water 1,000.00	Water 1,000.00
	Deposit-Homes and Flats (Pre-Paid installations)	Water 1,000.00	Water 1,000.00
	Deposit Businesses (Minimum)	Water 1,000.00	Water 1,000.00
	Maximum deposit on businesses to	Elect 2,385.00	Elect 2,385.00
	Builders	Water 400.00	Water 400.00
	Sub-Economical	Water 200.00	Water 200.00
	Church SPCA SANTA Sport Clubs	Water 200.00	Water 200.00
	Private Schools, Creches & Nursery	Water 1,000.00 Elect 1,400.00	Water 1,000.00 Elect 1,400.00
	Pensioners Qualifying for a rebate on	Water 100.00 Elect 100.00	Water 100.00 Elect 100.00
	Elderly People in Old Age Homes	Water 200.00	Water 200.00
	Indigents	Water 200.00	Water 200.00
	Electrical Gates	Water 201.00	Water 201.00

Note: The above-mentioned tariffs exclude VAT, except where indicated otherwise.

6. OTHER TARRIFS RELATED TO CONSUMER ACCOUNTS		6%	
CATEGORIES:	DESCRIPTION:	2015/2016	2016/2017
		R	R
6.1 Issuing of Clearance Certificates+Duplicates	Issued in terms of Section 118(1) of the Municipal Systems Act (MSA)	2.00	2.00
6.2 Issuing of Clearances-Information Fees	As per Cost schedule	133.75	141.80
6.3 Issuing of Valuation Certificate	Per Certificate issued	27.50	29.15
6.4 Issuing of Valuation Certificate-Duplicate	Per Duplicate certificate issued	27.50	29.15
6.5 Issuing of Valuation Roll-Copies or extracts	R 2.25 per page, with a maximum of	1,112.40	1,179.15
6.6 Interim Valuations and Consolidations	Per Application for Subdivision/Consolidation/Rezoning	172.80	183.15
6.7 Address Lists-Business and Residential	R 2.25 per page, with a maximum of	1,112.40	1,179.15
6.8 Municipal Voters' Roll	Per Voters' Roll	1,112.40	1,179.15
6.9 Information on Town Planning	Per request	27.50	29.15
6.10 Information Fees - A 4 page	Per Page-Section 18 (3) of Ordinance	1.60	1.70
6.11 Information Fees - A 3 page	Per Page-Section 18 (3) of Ordinance	2.65	2.80
6.12 Information Fees - B 3 page	Per Page-Section 18 (3) of Ordinance	2.80	2.95
6.13 Information Fees-Computer	On Stiffy Disk	19.45	20.60
6.14 Information Fees-Computer	On CD-Rom	29.15	30.90
6.15 Information Fees-Audio record	Per record requested	66.45	70.45
6.16 Information Fees-Compact Disk	Per compact disk	155.95	165.30
6.17 To search for "Record of	Per record requested	38.90	41.25
6.18 Information on Properties, situated	Per request	15.40	16.30
6.19 For endorsement on "Declaration	Per endorsement	27.50	29.15
6.20 Information by means of the	Per request	86.60	91.80
6.21 For Monthly Building Statistics	Per copy of return	30.65	32.50
6.22 Request Fee	Per request - Section 22(1) of the Act	119.25	126.40
6.23 Plan of Town/City	Per Plan or Copy requested	27.50	29.15
6.24 Administration fee on Unpaid	Per Unpaid Cheque, returned to	64.80	68.70
6.25 For issuing of Pre-Paid card	For Each action taken	256.60	272.00
6.26 For any record or extract, not	Per Duplicate Pre-Paid card issued	30.65	32.50

6.27 For issuing of a Weigh-Bridge	Per Certificate issued	30.65	32.50
6.28 For each copy of an accident	For each copy of a report	111.45	118.15
6.29 Minimum deposit for a copy of a	Per Tender Specification + R1.80 per	397.40	421.25
6.30 SMS - Charge per customer, for	Per SMS	6.65	7.05
6.31 Interest on arrear accounts -			
Note: The above-mentioned tariffs exclude VAT, except where indicated otherwise.			

OTHER SERVICES		6%	
7.RESORT AND NATURE RESERVE-WITBANK DAM:			
CATEGORIES:	DESCRIPTION:	2015/2016	2016/2017
		R	R
7.1 RECREATION RESORT:	High Season: 01 September to 30 April		
	Adults - Over Weekends, Per Person	34.40	36.45
	Children - 2 to 11 years : Weekends,	15.40	16.30
	Mountain Bikers - Per person	34.40	36.45
	Chalet Accommodation : 1 – 4 Adults	739.60	784.00
	Chalet Accommodation : 5 – 6 Adults	820.80	870.05
	Chalet Accommodation : 1 – 4	137.55	145.80
	Cars/LDV/Combi - Weekends	51.60	54.70
	Boats without engines	51.60	54.70
	Motorboat	60.10	63.70
	Pensioners day visiting-With year	No Charge	No Charge
	Breaking Deposit - Payable on	864.00	915.85
	Low Season : 01 May to 31 August		
	Adults	8.10	8.60
	Children - 2 to 11 years	Free of Charge	Free of Charge
	Mountain Bikers - Per person	8.10	8.60
	Chalet Accommodation : 1 – 4 Adults	624.00	661.45
	Chalet Accommodation : 5 – 6 Adults	462.25	490.00
	Mountain Bikers - Per person	34.40	36.45
	Car/LDV/Combi	Free of Charge	Free of Charge
	Boats - Without engines	Free of Charge	Free of Charge
	Motorboats	Free of Charge	Free of Charge
	Pensioners day visiting - With Yearly	Free of Charge	Free of Charge
CAMPING AND TENTING - Holiday Park : High Season:	Breaking Deposit - Payable on	864.00	915.85
	1 – 4 Adults	240.75	255.20
	1 – 4 Children	137.55	145.80
	Extra Motor	56.75	60.15
	Extra Boat,without engine	51.60	54.70
	Motorboat	60.20	63.80
	Pensioners day visiting - With Yearly	No Charge	No Charge
	Pensioners camping - With Yearly	No Charge	No Charge
CAMPING AND TENTING - Holiday Park : Low Season:	1 – 4 Adults	197.75	209.60
	Extra Motor	56.75	60.15
	Extra Boat,without engine	51.60	54.70
	Motorboat	60.20	63.80
	Pensioners day visiting - With Yearly	No Charge	No Charge
	Pensioners camping - With Yearly	No Charge	No Charge
	7.2 NATURE RESERVE		
	A) Tariffs for Day visitors:		1. ADMISSION CHARGES:
a) (i) Hikers - Adults	Per person	34.40	36.45
(ii) Hikers - Children	Per child	15.50	16.45
(iii) Hikers - Mountain Bikers	Per person	34.40	36.45
b) (i) Group of scholars (Minimum of 10,Maximum of 20)	Adults	34.40	36.45
(ii) Group of scholars (Minimum of 10,Maximum of 20)	Children	6.35	6.75
c) (i) Fund raising events (Big Walk)	Adults	17.25	18.30
(ii) Fund raising events (Big Walk)	Children	3.15	3.35
d) (i) Escorted hiking tours for hikers (Max = 20 People)	Adults	34.40	36.45
(ii) Escorted hiking tours for hikers (Max = 20 People)	Children	24.10	25.55
e) (i) Night Drives	Adults	68.80	72.95
(ii) Night Drives	Children	34.40	36.45
f) Key Deposit-Refundable	Per Stay-Over	346.70	367.50
g) Admission-Vehicles	Per Vehicle	51.60	54.70
B) ACCOMMODATION:			
1.Environmental Educational Centre:			
a) Group of Scholars			

(i) Emalahleni Schools - Adults	Per Adult	98.20	105.10
(i) Emalahleni Schools - Adults	Per Adult	113.50	120.30
(ii) Emalahleni Schools - Children	Per Child	22.90	24.25
(iii) Schools, other than Emalahleni Schools	Per Adult	113.50	120.30
(iv) Schools, other than Emalahleni Schools	Per Child	68.80	72.95
(v) Other Groups	Per Adult	113.50	120.30
(vi) Other Groups	Per Child	68.80	72.95
b) Donor Groups:			
(i) Per Person	Per Adult	56.75	60.15
(ii) Per Person	Per Child	33.85	35.90
c) Maximum persons permitted (Supervisors+Instructors included)	18 People	0.00	0.00
d) Accommodation - Vehicles	Per Vehicle	51.60	54.70
e) Key Deposit - Refundable	Per Visit	346.70	367.50
2. ACCOMMODATION - BUSH CAMP:			
a) Group of Scholars			
(i) Emalahleni Schools - Adults	Per Adult	113.50	120.30
(ii) Emalahleni Schools - Children	Per Child	22.90	24.25
(iii) Schools, other than Emalahleni Schools	Per Adult	113.50	120.30
(iv) Schools, other than Emalahleni Schools	Per Child	68.80	72.95
b) Donor Groups:			
(i) Per Person	Per Adult	56.75	60.15
(ii) Per Person	Per Child	33.85	35.90
c) Maximum persons permitted (Supervisors+Instructors included)	15 People	0.00	0.00
d) Accommodation - Vehicles	Per Vehicle	51.60	54.70
e) Key Deposit - Refundable	Per Visit	346.70	367.50

Note: The above-mentioned tariffs exclude VAT, except where indicated otherwise.

8. MUNICIPAL TRADING MARKETS:			6%	
CATEGORIES:		DESCRIPTION	2015/2016	2016/2017
			R	R
8.1 TRADING LICENCES				
Fruits and Vegetables	Fixed, per Month		52.10	55.25
Cosmetics,Mirrors,Combs	Fixed, per Month		69.40	73.55
Clothes, shoes, bags, and belts	Fixed, per Month		112.80	119.55
Caravan selling food	Fixed, per Month		69.40	73.55
Plants, Flowers, Pictures	Fixed, per Month		69.40	73.55
8.2 FRESH PRODUCE MARKET				
Market Trollies (Large)			4.85	5.15
Rental - Cold Storage	Per day or per	P/D	135.75	143.90
Rental - Cooling Chamber	Per day	P/D	4,326.90	4,586.50
Permit Fees	Per Month	P/M	849.30	900.25
Ticket Fees	Market Agents	P/Agent	8.20	8.70
Store Rooms - Rental	Issue Customer	P/Unit	324.00	343.45
Offices - Rental	Per month	P/M	1,306.80	1,385.20
Cafeteria No.1 - Rental	Per month	P/M	3,645.00	3,863.70
Naspal - Rental	Per month	P/M	864.00	915.85
Computer-Rental	Per month	P/M	0.40	0.40
Cafeteria No.2 - Rental	Per Transaction	P/Unit	4,536.00	4,808.15
General Note: VAT is not included in the Above-mentioned Tariffs, and should be included.				

9. SPATIAL PLANNING		6%	
CATEGORIES:	DESCRIPTION	2015/2016	2016/2017
		R	R
9.1 Advertisement on permanent signs (On Contract):			
Application Fee	Per Application	573.35	607.75
0-3 m2 size	Per Application	573.35	607.75
Additional per m2,above 3 m2	Per Application	196.20	207.95
Illuminated	Per face	573.35	607.75
Illuminated on permanent contract	Per face	148.00	156.90
9.2 Advertisement on Temporary Signs- Period of 14 Days	Banners-Per Banner	229.40	243.15
9.3 Advertisements - Estate Agents Registration	Per Annum-Only for "For Sale" and "To Let" boards	2,301.70	2,439.80

9.4 Township Establishment			12,525.00	13,276.50
9.4.1 Township Establishment				
9.4.2 Ammendment or cancellation of a Township Establishment Application			3,800.00	4,028.00
9.4.3 Extention of Boundries of a Township			12,525.00	13,276.50
9.5 Amendment Schemes	For each amendment scheme		3,456.00	3,663.35
9.5.1 One Erf			5,092.00	5,397.50
9.5.12 Every Erf Additional to the First Erf			553.00	586.20
9.6 Building line relaxation	Per Application		1,192.00	1,263.50
9.7 Consolidation of Stands			241.95	256.45
9.8 Removal, ammendment, suspension of a restrictive condition or obsolete condition, servitude or reservation against the tile of the land			620.00	657.20
9.9 Special Consent Use-Application	Per Application		2,421.00	2,566.25
9.10 Subdivision				
9.10.1 Division of a Farm	For each amendment scheme		1,210.50	1,283.15
9.10.2 Subdivision in a Township	For each amendment scheme		1,210.50	1,283.15
9.10.1 Additional,for every stand over 5 stands	Per Application		48.60	51.50
9.11 Plan Book (A3)	Size A3		120.40	127.60
9.12 Statistics	Per Page of Information		24.30	25.75
9.13 Photo Copies - For Spatial Planning purposes only				
	A0	Per Sheet	242.00	256.50
	A1	Per Sheet	194.17	205.80
	A2	Per Sheet	97.08	102.90
	A3	Per Sheet	48.54	51.45
	A4	Per Sheet	36.87	39.10
9.14 Plans Copies - Paper				
	A0	Per Sheet	72.62	77.00
	A1	Per Sheet	36.38	38.55
	A2	Per Sheet	24.58	26.05
	A3	Per Sheet	12.29	13.05
	A4	Per Sheet	4.91	5.20
9.15 Plans Copies - Film				
	A0	Per Sheet	216.30	229.30
	A1	Per Sheet	108.15	114.65
	A2	Per Sheet	54.10	57.35
	A3	Per Sheet	43.60	46.20
	A4	Per Sheet	24.60	26.10
9.16 Surveyor General - Diagrams				
	A0	Per Sheet	245.80	260.55
	A1	Per Sheet	121.00	128.25
	A2	Per Sheet	61.45	65.15
	A3	Per Sheet	49.60	52.60
	A4	Per Sheet	36.90	39.10
9.17 Aerial Photographs				
	A0	Per Sheet	218.15	231.25
	A1	Per Sheet	110.60	117.25
	A2	Per Sheet	48.55	51.45
	A3	Per Sheet	24.60	26.10
	A4	Per Sheet	12.30	13.05
9.18 Town Planning				
9.18.1 LUMS	Total area of Emalahleni		290.65	308.10
9.18.2 Scheme regulations per set	Total area of Emalahleni		667.00	707.00
9.18.3 Search Fees per Erf	Total area of Emalahleni		27.00	28.60
9.18.4 SDF	Hard Copy per Region		230.45	244.30
	In Electric Format		90.20	95.60
			92.20	97.75
9.19 Zoning Certificate				
9.20 Illegal Land Use	Per case Detected/Identified		5,000.00	5,000.00
9.21 Ammendment or Cancellation of a General Township			1,755.00	1,860.30
9.22 The Removal, amendment or suspension of a restrictive title condition relating to the density of residential development			620.00	657.20
9.23 Temporary use: prospecting rights			1,290.00	1,367.40
9.24 Temporary use: other rights			770.00	816.20

9.25 Material amendments to original application prior to approval/refusal		50% of original application fee	50% of original application fee
9.26 Miscellaneous Fees:			
9.26.1 Extension of validity Period		1,185.00	1,256.10
9.26.2 Public Hearing and Inspection		3,481.00	3,689.85
9.26.3 Reason for decision of municipal		1,769.00	1,875.15
9.26.4 Re-issuing of any notice of		257.00	272.40
9.26.5 Deed search and copy of the title		163.00	172.80
9.26.6 Public Notice	Public Notice and advertisement in	1,593.00	1,688.60
	Public Notice and advertisement in	2,868.00	3,040.10
9.27 Formal Authority	Home Business	727.90	771.55

Note: All tariffs exclude VAT, which should be added.

10. BUILDING CONTROL FEES:			6%	
CATEGORIES:	DESCRIPTION		2015/2016	2016/2017
			R	R
10.1 Approval of Building Plan	Minimum Charge, in respect of every		384.90	408.00
10.1.1 Additional Fees	For the first 200 m2 of the area		28.10	29.80
10.1.2 Additional Fees	For any portion of the area, in excess		15.05	15.95
10.2 Approval of Plans-Structural Fees	Per m2 of area defined		4.30	4.55
10.3 Alterations - New Buildings	Minimum Charge plus 10.1.1 and		384.90	408.00
10.4 Alterations - Existing Buildings	R 19.75 for every R500.00 with minimum		384.90	408.00
10.5 Alterations - Illegal	Per Room, or Subdivision of Rooms		5000.00	5,000.00
10.6 SDP - Fees	Basic Fee		825.80	875.35
10.6.1 SDP - Fees	Group Housing, Flats		340.65	361.10
10.6.2 Additional	Per m2 of area defined		2.65	2.80
10.6.3 SDP Fees	For Hotel, Showroom, Workshop, etc		11880.00	12,592.80
10.7 Sewer Plan Fees	Minimum Charge, for every 50m2 or		225.85	239.40
10.7.1 Sewer Plan Fees	Basic Fee		114.70	121.60
10.8 Road Crossings	Per m2 of area defined		328.05	347.75
10.9 Vodacom Mast	Per Mast		2,619.00	2,776.15
10.10 Transfer Letters			70.00	74.20
10.11 Plan Copies Paper	A0	Per Sheet	75.00	79.50
	A1	Per Sheet	55.00	58.30
	A2	Per Sheet	45.00	47.70
	A3	Per Sheet	25.00	26.50
10.12 Plan Copies Film	A0	Per Sheet	190.00	201.40
	A1	Per Sheet	85.00	90.10
	A2	Per Sheet	65.00	68.90
	A3	Per Sheet	45.00	47.70
10.13 Plan Copies Colour	A0	Per Sheet	100.00	100.00
	A1	Per Sheet	80.00	84.80
	A2	Per Sheet	70.00	74.20
	A3	Per Sheet	55.00	58.30
10.12 Plan Copies Film	A0	Per Sheet	190.00	201.40
	A1	Per Sheet	180.00	190.80
	A2	Per Sheet	160.00	169.60
	A3	Per Sheet	140.00	148.40
10.13 Monthly Statistics and Schedule of Approved Plans			70.00	74.20

Note: Tariffs exclude VAT, which should be added.

10. FIRE FIGHTING SERVICES		6%	
CATEGORIES:	DESCRIPTION	2015/2016	2016/2017
		R	R
11.1 Services Within Urban Area:			
a) Fixed Charge	Per Call	164.85	174.75
b) Service Vehicle	Per hour or part	142.30	150.85
c) Emergency Vehicle	For the 1st hour, or part thereof	265.50	281.45
d) Portable pump	Per hour or part	199.50	211.45
e) Personnel	Per man, per hour or part thereof	151.00	160.05
f) Replacement costs of consumable material (Foam, powder,etc)	At Current Cost Tariff of Council	At Cost	At Cost
11.2 Services Outside Urban Area:			
a) Fixed Charge	Per Call	1,115.85	1,182.80
b) Service Vehicle	Per hour or part ,or part thereof	131.20	139.05
c) Emergency Vehicle	For the 1st hour or part	265.50	281.45

d) Emergency Vehicle - Running costs	Per kilometer	15.60	16.55
e) Portable pumps	Per man,per hour,or part thereof	151.00	160.05
f) Special equipment	Per item	164.15	174.00
g) Personnel	Per hour or part ,or part thereof	149.30	158.25
h) Replacement costs	Consumable materials	Replacement	Replacement
11.2.1 Fire Brigade Service - Humanitarian	Civil disturbances,Riots,Natural disasters,or humanitarian services	Free	Free
11.2.2 Other Services:			
a) The use of an air compressor	Per hour or part	331.50	351.40
b) Fire prevention inspections			
- Re - inspections	Per Re - inspection	164.85	174.75
c) Public buildings	Registration Certificate	100.65	106.70
d) Leasing of equipment	Per hour,or part thereof	164.85	174.75
11.2.3 Special Services:			
11.3 Attendance of a Fire Officer,in terms of the Standard By-Laws, relating to Fire Brigade Services.	Per entertainment or recreational gathering (Per hour or part thereof)	125.00	132.50
11.4 SEALING OF HYDRANT AND HOSE REELS:			
11.4.1 Private hydrants and hose and reels	As determined from time to time by the Chief Fire Officer	0.00	0.00
11.4.2 For the resealing of a hydrant, where the seals have been broken	Owner responsible - Per hydrant	69.40	73.55
11.4.3 Service and resealing of fire brigade equipment:			
(a) Testing and sealing of hose reels	Per Hose reel	100.65	106.70
(b) Testing of fire hoses	Per Fire hose	69.40	73.55
(c) Fitting of cap - pieces	Per Cap - piece	69.40	73.55
(d) Patching of fire hose	Per Fire hose,per patch	81.60	86.50
(e) Refilling of a fire extinguisher, up to a 9 Kg/9 Litre	Capacity per extinguisher,Cost of material plus	100.65	106.70
11.4.4 Fire fighting and First-Aid:			
(1) (a) Fire Fighting course	Per person	550.15	583.15
(b) Consumable material	Actual Cost	Cost	Cost
(2) (a) Companion Support Course	Per person	331.50	351.40
(b) Consumable material	Actual Cost	Cost	Cost
Note: Tariffs exclude VAT,which should be added.			
11.4.5 Flammable Liquid Tariffs-Including VAT:		Including VAT:	Including VAT:
(a) Premises-Storage of Flammable Liquid	Annual Permit Registration Fee-Per Premise	285.10	302.20
(b) Bulk Depots-Flammable Liquid plus LP Gas	Annual Permit Registration Fee-Per Depot	389.90	413.30
(c) Service Stations	Annual Permit Registration Fee-Per	316.45	335.45
(d) Premises storage-LP Gas	Annual Permit Registration Fee-Per	285.10	302.20
(e) LP Gas-Distribution Sites	Annual Permit Registration Fee-Per	316.45	335.45
(f) Spray rooms-Flammable liquid store per site	Annual Permit Registration Fee-Per Site	278.65	295.35
(g) Transport permit-Per Tanker/Transport vehicle	Annual Permit Registration Fee-Per Tanker/Vehicle	278.65	295.35
Note:The above-mentioned tariffs exclude VAT,except where indicated otherwise.			

12. CULTURAL CENTRE AND COMMUNITY HALLS:		6%	
CATEGORIES:	DESCRIPTION:	2015/2016	2016/2017
		R	R
12.1 City Hall (Civic Centre) - Rentals (Per Day)			
12.1.1 Balls, Dances, Weddings + Other Receptions:			
During the Morning or Afternoon	From 09h00 to 13h00; or 14h00 to 18h00	3,558.60	3,772.10
During the Evening	From 19h00 to 24h00	4,995.00	5,294.70
During the Afternoon and Evening	From 14h00 to 24h00	5,929.20	6,284.95
During the Evening	From 19h00 - 01h00 (Excluding 00h00)	5,221.80	5,535.10
During the Evening	From 19h00 - 02h00 (Excluding 00h00)	5,221.80	5,535.10
12.2 DRAMATIC PERFORMANCES:			
12.2.1 Professionals, Festival Groups (Evenings)	From 19h00 to 24h00	9,973.80	10,572.25
12.2.1 Professionals, Festival Groups (Afternoons)	From 14h00 to 18h00	5,221.80	5,535.10

12.2.2 Amateur, Educational, Religious and Welfare Organisations and Groups (During the Evening)	From 19h00 to 24h00	2,862.00	3,033.70
12.2.2 Amateur, Educational, Religious and Welfare Organisations and Groups (During Afternoons)	From 14h00 to 18h00	2,613.60	2,770.40
12.2.3 Rehearsals: Professional Groups, Organisations	From 19h00 to 24h00 (During Evenings)	1,900.80	2,014.85
12.2.3 Rehearsals: Professional Groups, Organisations	From 09h00-13h00; or 14h00-18h00 (Mornings+Noons)	1,431.00	1,516.85
12.2.4 Services of spotlight operator	Per Operator, per show	361.80	383.50
12.2.5 Stage presentation for purpose of TV-Records	Per 4 hours or part thereof, Per recording	6,566.40	6,960.40
- Settling of stage, sound and lighting	From 09h00 - 18h00 (Morning or Afternoon)	1,404.00	1,488.25
- Settling of stage, sound and lighting	From 19h00 - 24h00 (During the Evening)	1,879.20	1,991.95
12.3 Political Party Meetings	Per meeting, not longer than 6 hours	1,458.00	1,545.50
	Deposits to cover possible damage	1,458.00	1,545.50
12.4 BANQUET HALL			
12.4.1 Balls, Dances, Wedding and other Receptions:			
During the Morning or Afternoon	From 09h00 - 13h00; or 14h00 - 18h00	2,862.00	3,033.70
During the Evening	From 19h00 - 24h00	3,564.00	3,777.85
During the Afternoon and Evening	From 14h00 - 24h00	3,564.00	3,777.85
During the Evening	From 19h00 - 01h00 (Excluding)	5,221.80	5,535.10
During the Evening	From 19h00 - 02h00 (Excluding)	5,929.20	6,284.95
Note: If City Hall issued in conjunction with Banquet Hall, a rebate of 25% is applicable			
12.4.2 Folk Dances, Plays, Bazaars, Shows, Exhibitions			
During the Morning	From 09h00 - 13h00	955.80	1,013.15
During the Morning and	From 09h00 - 18h00	1,339.20	1,419.55
During the Evening	From 19h00 - 24h00	1,749.60	1,854.60
During the Afternoon and Evening	From 14h00 - 24h00	1,895.40	2,009.10
During the Morning, Afternoon and Evening	From 09h00 - 24h00	2,138.40	2,266.70
Folk Dances Practices, during the Evening	19h00 to 24h00	729.00	772.75
12.4.3 Lectures and Non-Political Meetings, and Christmas-Tree functions (Per meeting, or Function):			
During the Morning	From 09h00 - 13h00; and 14h00 -	982.80	1,041.75
During the Morning and Afternoon	From 09h00 - 18h00	1,123.20	1,190.60
During the Evening	From 19h00 - 24h00	1,846.80	1,957.60
Note: The charges payable in terms of this section shall be subject to a rebate of 20%, in respect of such meetings, of residents			
12.4.4 Functions in Aid of Educational, Religious and Registered Welfare Organisations:			
During the Morning or Afternoon	From 09h00 - 13h00; or 14h00 - 18h00	1,312.20	1,390.95
During the Morning and Afternoon	From 09h00 - 18h00	1,069.20	1,133.35
During the Evening	From 19h00 - 24h00	1,328.40	1,408.10
During the Afternoon and Evening	From 14h00 - 24h00	1,771.20	1,877.45
During the Morning, Afternoon and Evening	From 09h00 - 24h00	1,954.80	2,072.10
12.4.5 Functions and other entertainment, not specified elsewhere			
During the Morning or Afternoon	From 09h00 - 13h00; or 14h00 - 18h00	1,339.20	1,419.55
During the Morning and Afternoon	From 09h00 - 18h00	1,339.20	1,419.55
During the Evening	From 19h00 - 24h00	1,895.40	2,009.10
During the Afternoon and Evening	From 14h00 - 24h00	2,138.40	2,266.70
During the Morning, Afternoon and Evening	From 09h00 - 24h00	2,467.80	2,615.85
12.5 SPECIAL TARIFFS		Any purpose of Council	Free
12.5.1 If Halls are not required for use by Council		Free	Free
Mayoral Receptions		Free	Free
Elections and referendums		Free	Free
Meetings: Trade Unions		Free	Free
Proceedings by Institutions, in terms of the Local Government Ordinance Section 79 (16)(9a) of Ordinance 17 of 1939			
12.5.2 Bar rights, when alcoholic liquor is sold		Proceeds to Council	Proceeds to Council
Requested by hirer, Bar provided by Council			
12.5.3 Bar rights, liquor supplied free of charge by Hirer			
During duration of any Function		1,436.40	1,522.60
- Bar services required	Levy - For every 4 Hours, or part	152.25	161.40
12.5.4 Piano:			

- Upright	Per Occasion	291.60	309.10
- Baby Grand	Per Occasion	469.80	498.00
- Big grand (City Hall)	Per Occasion	2,138.40	2,266.70
12.5.5 Approved Artists	Per Occasion	739.80	784.20
12.6 Public Address system:			
(1) Per occasion	Per Occasion	264.60	280.50
(2) Deposit	To cover damages	264.60	280.50
(3) Sound mixing desk	Per Occasion	664.20	704.05
(4) Additional sound equipment:	To cover damages - 80% of total Payable		
- 1x Sound mixer	Per Occasion	696.60	738.40
- 1x Amplifier	Per Occasion	243.00	257.60
- 2x Loudspeakers	Per Occasion	210.60	223.25
- 1x Graphic Equaliser	Per Occasion	210.60	223.25
- 1x dbx limiter compressor	Per Occasion	221.40	234.70
- 1x Reverb unit	Per Occasion	194.40	206.05
- 1x Microphone, stand and cable	Per Occasion	48.60	51.50
- 1x 8 Way multicore cable	Per Occasion	194.40	206.05
- 1x Comms unit	Per Occasion	194.40	206.05
- 1x Cassette player	Per Occasion	194.40	206.05
- 1x CD Player	Per Occasion	194.40	206.05
- 1x Radio Microphone (Battery lasts 2 hours)	Per Occasion	261.60	277.30
12.7 Use of Follow-Spot:			
Per Follow-Spot	Per Occasion, Per follow spot	291.60	309.10
Per Follow-Spot	Per Final dress Rehearsal, Per follow	345.60	366.35
12.8 Services of Follow Spot Operators	Per Occasion, Per Operator	324.00	343.45
12.9 Use of Smoke machines	Per Occasion	280.80	297.65
	Per 1 litre liquid, or part thereof	260.00	275.60
12.10 Use of Facilities by defined groups	Organizations with the purpose to promote art and Culture	Rebate of 20% on tariffs	Rebate of 20% on tariffs
12.11 Direct Costs			
12.11.1 Levy on Box office income and sale of programmes	(a) All groups, bodies and persons,	15% of Box office Income	15% of Box office
	(b) Per Programme sold	1.50	1.60
12.11.2 Dressers	(a) Per Performance	183.60	194.60
	(a) If no Sales take place	669.60	709.80
12.11.2.1 Hire of Foyer for Exhibitions, p	(b) If sales take place (Tariff + 10%)	669.60	709.80
572.4			
- Per day or part thereof	Until 24:00 (Excluding Sundays)	826.20	875.75
- Rehearsal Room & Green Room	Untill 24h00 (Excluding Sundays)	826.20	875.75
- Committee Room I & II	Nominated by Council	No Charge	No Charge
12.11.4 Supplementary tariffs for the hiring of Equipment and Utensils			
A. Dinnerware and other Crockery			
- Knives	For each 10 required	29.15	30.90
- Forks	For each 10 required	29.15	30.90
- Dessert spoons	For each 10 required	29.15	30.90
- Soup spoons	For each 10 required	29.15	30.90
- Tea spoons	For each 10 required	29.15	30.90
- Coffee spoons	For each 10 required	29.15	30.90
- Cake forks	For each 10 required	29.15	30.90
- Cups and Saucers	For each 10 required	36.20	38.35
- Plates (25cm)	For each 10 required	151.20	160.25
- Bread Plates	For each 10 required	129.60	137.40
- Dessert Plates	For each 10 required	129.60	137.40
- Crescent Plates	For each 10 required	129.60	137.40
- Plates (30 cm)	For each 10 required	140.40	148.80
- Serving, platters (36 cm)	For each 10 required	140.40	148.80
- Tea - pots (700 ml)	For each 10 required	140.40	148.80
- Milk jugs (250 ml)	For each 10 required	12.95	13.75
- Sugar bowls (250 ml)	For each 10 required	9.95	10.55
- Salt and pepper sets	For each 10 required	3.65	3.85
- Plate dishes (10 cm)	For each 10 required	3.65	3.85
- Ashtrays	For each 10 required	37.35	39.60
- Glasses	For each 10 required	44.30	46.95
12.11.4 Supplementary Tariffs (Continued):			
B. Kitchen Equipment			
- Serving spoons	Per each required	5.80	6.15
- Warm plate units	Per each required	7.50	7.95
- Ciro's	Per each required	12.75	13.50
- Tea pots (stainless steel)	Per each required	12.75	13.50
- Water jugs	Per each required	9.95	10.55
- Ice Buckets and tongs	Per each required	9.95	10.55

- Cooking utensils (pots pans)	Per each required	9.25	9.80
- Ben Marie's (small)	Per each required	15.30	16.20
- Oven pans	Per each required	9.25	9.80
- Micro-Wave Oven	Per each required	83.30	88.30
- Whisk	Per each required	7.65	8.10
- Salad Dishes	Per each required	7.65	8.10
- Work Platter	Per each required	25.40	26.90
C. Furniture			
- Banquet table	Per Table required	24.15	25.60
- Refreshment table	Per Table required	24.15	25.60
- Cathedra	Per each required	40.25	42.65
- Rostrum	Per each required	42.65	45.20
- Costume Rail	Per each required	28.60	30.30
- Make up mirror	80 % Deposit required	216.00	228.95
D. Linen			
(a) Table Cloths (White)	Per table cloth	14.40	15.25
(b) Napons	Per napon	4.75	5.05
(c) Serviettes	Per serviette	2.95	3.15
E. Use of Overhead Projector screen			
(a) Projector	Per occasion	210.60	223.25
(b) Screen	Per occasion	151.20	160.25
F. Theatre			
Professional Production or festival			
- Morning and afternoon	09h00 - 18h00	3,807.00	4,035.40
- Evenings: Per performance	19h00 - 24h00	4,617.00	4,894.00
Rehearsals in Theatre			
- Morning and afternoon	09h00 - 18h00	1,722.60	1,825.95
- Evenings: Per performance	19h00 - 24h00	2,430.00	2,575.80
Note: VAT is not included in these tariffs, which should be added			

12.12 COMMUNITY HALLS IN THE AREA OF LYNNVILLE & SCHOONGEZICHT		6%	
CATEGORIES:	DESCRIPTION:	2015/2016	2016/2017
		R	R
12.12.1 Social Events and Non-Political meetings			
	Monday to Sunday		
- During the morning	09h00 - 13h00	556.20	589.55
- During the afternoon	14h00 - 18h00	556.20	589.55
- During the evening until 24h00	19h00 - 24h00	729.00	772.75
- During the Afternoon and evening	14h00 - 24h00	950.40	1,007.40
- During the evening until 01h00	19h00 - 01h00	950.40	1,007.40
- During the evening until 02h00	19h00 - 02h00	1,128.60	1,196.30
12.12.2 Sporting Purposes			
	Monday to Sunday		
- Any purpose	Per occasion	324.00	343.45
12.12.3 Party - Political Meetings			
	Monday to Sunday		
a) Per Meeting	Not exceeding 6 hours	729.00	772.75
b) Deposit to cover possible damage	Per occasion	729.00	772.75
12.12.4 Church Services			
	Monday to Sunday		
- Per Service	Not exceeding 6 hours	540.00	572.40
12.12.5 Dramatic Performances, Concerts, Recitals and Dances:			
1. Professionals, Groups,Associations and Persons:			
	Monday to Sunday		
a) During the evening (Per performance)	19h00 - 24h00	1,344.60	1,425.30
b) During the afternoon (Per Performance)	14h00 - 18h00	988.20	1,047.50
c) During the morning (Per performance)	09h00 - 13h00	815.40	864.30
12.12.6 Amateur, Educational, Religious,Welfare			
Organizations and Persons			
	Monday to Sunday		
a) During the evening (Per performance)	19h00 - 24h00	831.60	881.50
b) During the afternoon (Per performance)	14h00 - 18h00	675.00	715.50

c) During the morning (Per performance)	09h00 - 13h00	502.20	532.35
12.12.7 Rehearsals	Monday to Sunday		
a) During the evening (Per Rehearsal)	19h00 - 24h00	340.20	360.60
b) During the afternoon (Per Rehearsal)	14h00 - 18h00	183.60	194.60
c) During the Morning (Per Rehearsal)	09h00 - 13h00	183.60	194.60
12.12.8 Sound System	Monday to Sunday		
a) Mixing desk	19h00 - 24h00	556.20	589.55
b) 2 x Loudspeakers	14h00 - 18h00	151.20	160.25
c) Microphones	09h00 - 13h00	31.30	33.20
Note: VAT is not included in these tariffs, which should be added.			

13. LIBRARIES		6%	
CATEGORIES:	DESCRIPTION:	2015/2016	2016/2017
		R	R
Adults - Within the Municipal area:			
Membership Fee	Free	0.00	0.00
Issuing of Books	Per Book Application,per Loan period	0.80	0.85
Issuing of Magazines	Per Magazine, per loan period (14	0.80	0.85
User Book Card	For 60 Books	37.80	40.05
Fines for Late (Overdue) books	Per Item,per Week	2.50	2.65
Maximum Fine for overdue Books	For every book issued	124.20	131.65
Lost library Card - Computer	Per Card lost	51.85	54.95
Deposit for visitors	Per Book Application	112.00	118.70
Children under the 18 Years of Age:			
Membership Fee	Free	0.00	0.00
Issuing of Books	Free	0.00	0.00
Issuing of Magazines	Free	0.00	0.00
Fines for Late (Overdue) books	Per Item,per Week	2.50	2.65
Maximum Fine for overdue Books	For every book issued	124.20	131.65
Lost library card - Computer	Per Card lost	51.85	54.95
Photocopies: A4	Per copy made	0.90	0.95
Photocopies: A3	Per copy made	1.80	1.90
Deposit for visitors	Per Book Application	50.00	53.00
Pensioners: 60 Years and older, within Municipal area:			
Membership Fee	Free	0.00	0.00
Issuing of Books	Free	0.00	0.00
Issuing of Magazines	Free	0.00	0.00
Fines for Late (Overdue) books	Per Item,per Week	2.50	2.65
Maximum Fine for overdue Books	For every book issued	124.20	131.65
Lost library card - Computer	Per Card lost	51.85	54.95
Photocopies: A4	Per copy made	0.90	0.95
Photocopies: A3	Per copy made	1.80	1.90
Deposit for visitors	Per Book Application	50.00	53.00
Adults : Outside Municipal Area:			
All Persons	Membership Fee	77.75	82.40
All Persons	Refundable Book Deposit	51.85	54.95
Visitors-Deposit payable	Renewable after 3 months	120.95	128.20
Tariffs payable by all Library members:			
- Book request	Special Request - Levy	18.45	19.55
- Book request	Inter - Library loan	69.10	73.25
- Duplicate library pocket	Issue of duplicate	5.00	5.30
Reservation System:			
- Per Member	Membership fee	51.85	54.95
- Per Member	Per book reserved	2.00	2.10
Other Services:			
- Internet	15 minutes	0.00	0.00
- Email	15 minutes	0.00	0.00
- Email	Receive - A4	0.00	0.00
- Email	Send - A4	0.00	0.00
- Scanning	Page - A4	0.00	0.00
- Scanning	Page - A5	0.00	0.00
- Faxes	A 4 Page-Received	3.50	3.70
- Faxes	A 4 Page-Sent	4.50	4.75
- Faxes	1x A4 Page-Sending outside SA	12.40	13.15
Use of computers			
- Students	Per hour or part	0.00	0.00
- Adults	Per hour or part	0.00	0.00

- Printing	Per A4 page	1.80	1.90
- Colour Printing	Per A4 page	4.50	4.75
- Photostats	A4 size	0.90	0.95
- Photostats	A3 size	1.80	1.90
Use of student facilities in study area (All Libraries):			
- Morning session	08h30 - 13h00	0.80	0.85
- Afternoon session	13h30 - 17h30	0.80	0.85
Book Donations:			
- Per item	Per Book	1.80	1.90
- Per item	Per Magazine	0.50	0.55
Note: VAT is not included in the Above-Mentioned tariffs, and should be added.			

14. SPORTS FACILITIES - Rentals		6%	
CATEGORIES:	DESCRIPTION:	2015/2016	2016/2017
		R	R
Residents of Emalahleni - Sport Stadiums:			
1. Festivals - Musical and others	Rental - Per occasion	34,560.00	36,633.60
	Breakage fee (Refundable)	34,560.00	36,633.60
2. Professional Sport	Per occasion	4,773.60	5,060.00
	Breakage fee (Refundable)	4,773.60	5,060.00
3. Amateur sports	Per Occasion	459.00	486.55
	Breakage fee (Refundable)	918.00	973.10
4. Religious gatherings	Per Gathering	918.00	973.10
	Breakage fee - Per Occasion	918.00	973.10
5. Schools in the formal sector, as well as registered National Government	Per Occasion	918.00	973.10
	Breakage fee (Refundable)	918.00	973.10
Note: The above-mentioned tariffs exclude VAT, except where indicated otherwise.			
Note: A Breakage Deposit must be paid by every Lessee of the Stadium, which will be refunded after the event, and after deduction			

15. CEMETERY TARIFFS (Including VAT):		6%	
CATEGORIES:	DESCRIPTION:	2015/2016	2016/2017
		R	R
15.1 Persons resident within the Municipality at time of death:			
15.1.1 Joubertsrust, PRMP, Kwamthunzi Vilakazi, Pine Ridge,Coovadia and Ga-Nala:			
- Opening and closing of grave	1. An Adult (Single Interment)	750.60	795.65
	2. A Child (Single Interment)	502.20	532.35
15.1 Persons resident outside the Municipality, at time of death:			
15.1.1 Joubertsrust, PRMP, Kwamthunzi Vilakazi, Pine Ridge,Coovadia and Ga-Nala:			
- Opening and closing of grave	1. An Adult (Single Interment)	3,375.00	3,577.50
	2. A Child (Single Interment)	3,375.00	3,577.50
15.1.2 Khutsong,Manyosi,Phola,Kromdraai,and Thubelihle (Inside Municipal area):			
- Opening and closing of grave	1. An Adult (Single Interment)	367.20	389.25
	2. A Child (Single Interment)	199.80	211.80
15.1.2 Khutsong,Manyosi,Phola,Kromdraai,and Thubelihle (Outside Municipal area):			
- Opening and closing of grave	1. An Adult (Single Interment)	3,375.00	3,577.50
	2. A Child (Single Interment)	3,375.00	3,577.50
15.2 Purchase of rights to private grave	1. Plots	3,375.00	3,577.50
15.2 Purchase of rights to private grave	1. Plots	6,669.00	7,069.15
15.3 Other charges (Inside Municipal area)	1. Exhumation of body	3,024.00	3,205.45
	2. Re-Internment of body	3,024.00	3,205.45
	3. Wall of Remembrance (Ga- Nala)	988.20	1,047.50
15.3 Other charges (Outside Municipal area)	1. Exhumation of body	3,024.00	3,205.45
	2. Re-Internment of body	6,048.00	6,410.90
	3. Wall of Remembrance (Ga- Nala)	1,339.20	1,419.55
15.4 Implementation:			
1. A newly born infant and its mother may be buried in one coffin at a single fee in terms of item (1) or (2), above.			
2. A person shall be deemed to have been resident within the municipality, if he/ she at time of death, ordinarily resided within the municipality or was			
3. Reservation of graves shall only be allowed in the case of a first burial, in which case only one grave adjacent can be reserved.			
4. Every application for interment shall be submitted eight (8) working hours before such interment.			

Note:The above-mentioned tariffs exclude VAT,except where indicated otherwise.

16. PARKING AREAS:		6%	
CATEGORIES:	DESCRIPTION:	2015/2016	2016/2017
		R	R
16.1 Cosmos Medical Centre	Erven 142, 143 and 144 - Per month	199.80	211.80
16.2 Civic Centre and Stand 1264, Extention 8, Witbank	Per month per vehicle	199.80	211.80
16.3 Daily Parking	30 Minutes Parking	264.60	280.50
	60 Minutes Parking	675.00	715.50
	Per 30 Minutes, thereafter	264.60	280.50
16.4 Parking Times	Week: 08h00 - 17h00		
	Saturdays: 08h00 - 13h00	N/A	N/A
	Sundays: Public Holidays	N/A	N/A

Note:The above-mentioned tariffs exclude VAT,except where indicated otherwise.

17. RAILWAY SERVICES AND PRIVATE SIDINGS:		6%	
CATEGORIES:	DESCRIPTION:	2015/2016	2016/2017
		R	R
17.1 Basic Levies	1. Eskom (Ptn 9 of Joubertsrust)	8,515.80	9,026.75
	2. Owner of erf 4770, Ext 6	11,178.00	11,848.70
	3. Ferrometals (Ptn 9 of the farm	82,522.80	87,474.15
	4. Other owners (m²)	0.85	0.90
17.2 Railway services line charges for maintenance for all users - calculated in accordance with the following formula:			
Cost of railway service lines for the year concerned X 1	Total number of trucks of individual owners for the year		
	Total number of trucks of all owners serviced for year		

Note:The above-mentioned tariffs exclude VAT,except where indicated otherwise.

Annexure “G”

**Summary of the
Operational
Budget 2016/2017**

SUMMARY DRAFT OPERATIONAL BUDGET FOR THE 2016/2017 FINANCIAL YEAR

Annexure

9

	EMALAHLENI COUNCIL SUMMARY	
	EXPENDITURE	
	EMPLOYEE/COUNCILLORS RELATED COST	
	EMPLOYEE SALARIES AND ALLOWANCES	
1000/00/1/01/0002	ALLOWANCES - COURT ATTENDANCE	1 541
1000/00/1/01/0005	ALLOWANCES - STAND BY	25 327 872
1000/00/1/01/0006	ALLOWANCES - TELEPHONE	2 277 469
1000/00/1/01/0007	ALLOWANCES - TOOLS	1 798
1000/00/1/01/0008	ALLOWANCES - TRANSPORT	40 433 824
1000/00/1/01/1000	EXTENDED PUBLIC WORKS PROGRAMME	17 918
1000/00/1/01/3300	LEAVE BONUSES	30 706 720
1000/00/1/01/4200	OVERTIME	47 923 997
1000/00/1/01/5100	REMUNERATION	368 323 989
1000/00/1/01/5300	STIPENDS	2 703 568
1000/00/1/01/5400	SUBSIDIES - HOUSING	3 455 427
1000/00/1/01/5401	SUBSIDIES - INSURANCE	21 150
1000/00/1/01/5402	SUBSIDIES - MOTOR VEHICLE LOANS	175 149
	SUB-TOTAL EMPLOYEE SALARIES & ALLOW	521 370 422
	EMPLOYEE SOCIAL CONTRIBUTIONS	
1000/00/1/02/0600	CONTRIBUTION - GROUP INSURANCE	1 147 704
1000/00/1/02/0601	CONTRIBUTION - MEDICAL SCHEMES	44 271 478
1000/00/1/02/0602	CONTRIBUTION - PENSION FUND	82 978 291
	SUB-TOTAL EMPLOYEE SOCIAL CONTR	128 397 473
	RENUMERATION OF COUNCILLORS	
1000/00/1/03/0001	ALLOWANCES - CELLPHONE	1 339 726
1000/00/1/03/0002	ALLOWANCES - COUNCILLORS	11 757 644
1000/00/1/03/0004	ALLOWANCES - HOUSING	128 400
1000/00/1/03/0005	ALLOWANCES - MAYORAL COMMITTEE MEMBERS	3 928 045
1000/00/1/03/0006	ALLOWANCES - MEDICAL AID	88 219
1000/00/1/03/0008	ALLOWANCES - TRAVELLING	5 529 627
1000/00/1/03/4500	PENSION FUND CONTRIBUTION-COUNCILLORS	2 200 328
	SUB-TOTAL RENUMERATION OF COUNCILLORS	24 971 989
	TOTAL EMPLOYEE/COUNCILLORS COST	674 739 884
	GENERAL EXPENDITURE	
	GENERAL EXPEND - DEPARTMENTS	
1000/00/1/05/0001	ADVERTISEMENTS	833 998
1000/00/1/05/0002	AID - FUNCTIONS & RECEPTIONS	98 151
1000/00/1/05/0010	AIDS/HIV CAMPAIGN	260 000

1000/00/1/05/0200	ANNUAL REPORT	122 402
1000/00/1/05/0530	CLEANSING OF CITY	1 081 600
1000/00/1/05/0540	COMMUNITY AWARENESS CAMPAIGNS	195 041
1000/00/1/05/0550	COMMISSION-PREPAID	5 683 673
1000/00/1/05/0590	COMMUNITY PARTICIPATION	3 870 488
1000/00/1/05/0593	CO-ORDINATION COSTS	5 772
1000/00/1/05/0600	CAPACITY BUILDING	167 473
1000/00/1/05/0601	CARING FOR ANIMALS	17 320
1000/00/1/05/0602	CATALOGUING AGREEMENTS	5 905
1000/00/1/05/0603	COMPUTERISED AGREEMENTS	169 843
1000/00/1/05/0604	CONTRIBUTION-INDUSTRIAL COUNCIL	116 334
1000/00/1/05/0607	CREATION-NEW JOBS	57 737
1000/00/1/05/0608	S.M.M.E.'S	3 464
1000/00/1/05/0900	DATA COMMUNICATIONS	1 123 153
1000/00/1/05/0902	DUST BINS/REFUSE BAGS-PURCHASES	35 680
1000/00/1/05/0905	DRUGS ABUSE CAMPAIGNS (NDM PROJECT)	120 000
1000/00/1/05/1200	EDUCATIONAL ACTIVITIES	5 777
1000/00/1/05/1201	ELECTION EXPENSES	10 393
1000/00/1/05/1202	EMPLOYEE ASSISTANCE PROGRAM	23 094
1000/00/1/05/1203	ENTERTAINMENT-GENERAL	68 592
1000/00/1/05/1204	EMERGENCY EXPENDITURE	115 472
1000/00/1/05/1300	EMERGENCY WATER SUPPLY	1 558 753
1000/00/1/05/1500	FERTILIZER	43 879
1000/00/1/05/1501	FIRE FIGHTING CONSUMABLES	112 486
1000/00/1/05/1502	FUEL & OIL	10 188 336
1000/00/1/05/1505	FUNCTION:MAYORAL AWARDS	728 000
1000/00/1/05/1800	GROUND & TERRAIN	401 180
1000/00/1/05/2100	HAND BOOKS	70 658
1000/00/1/05/2101	HAWKERS: PRINTING & STATIONERY	5 772
1000/00/1/05/2401	IDP EXPENDITURE	80 831
1000/00/1/05/2403	INVENTORY ITEMS: TOOLS FURN.& EQUIP.	1 274 928
1000/00/1/05/2450	INTERNATIONAL RELATIONS	500 000
1000/00/1/05/2550	ITC - CREDIT BURO	514 089
1000/00/1/05/3100	LAND AUDIT (NDM FUNDED PROJECT)	100 000
1000/00/1/05/3300	LAUNDRY	69 284
1000/00/1/05/3301	LEGAL COSTS	1 732 055
1000/00/1/05/3303	LICENSES - MOTOR VEHICLES	967 872
1000/00/1/05/3304	LICENSES - MUSIC RIGHTS	5 600
1000/00/1/05/3306	LONG SERVICE ALLOWANCE	115 472
1000/00/1/05/3307	LOST BOOKS - REGIONAL LIBRARY	6 260
1000/00/1/05/3450	MAYORAL GAMES	500 000
1000/00/1/05/3600	MAGAZINES & BOOKS	54 951
1000/00/1/05/3601	MANAGEMENT: LAND FILL SITE	4 041 574
1000/00/1/05/3602	MARKETING	86 605
1000/00/1/05/3604	MATERIALS AND PROVISIONS	8 218 377
1000/00/1/05/3605	MEDICAL SERVICES	64 662
1000/00/1/05/3606	MEDICAL SUPPLIES	37 270
1000/00/1/05/3607	MEMBERSHIP / SUBSCRIPTION FEES	2 395 909
1000/00/1/05/3608	METER READINGS	4 551 985
1000/00/1/05/3630	MONITORING - CUT OFFS	791 107
1000/00/1/05/3640	MONITORING - METER READING CONTRACTOR	1 502 367
1000/00/1/05/3645	MORAL REGENERATION	104 000
1000/00/1/05/3648	M S I G EXPENDITURE	957 000
1000/00/1/05/3650	MUNADMIN SOFTWARE	230 079
1000/00/1/05/3675	MUNICIPAL IMBIZO	173 211

1000/00/1/05/3700	NATIONAL DAY CELEBRATIONS	115 472
1000/00/1/05/3800	NEIGHBOURHOOD DEV PARTNERSHIP	1 800 000
1000/00/1/05/3900	NOISE CONTROL	2 309
1000/00/1/05/4200	OCCUPATIONAL HEALTH AND SAFETY	46 189
1000/00/1/05/4201	OPERATORS REG. VEHICLES	11 548
1000/00/1/05/4250	ORDERS - STATIONERY	18 360
1000/00/1/05/4501	PAUPER BURIALS	46 189
1000/00/1/05/4503	PAYMENTS - POND SPCA KRIEL	30 202
1000/00/1/05/4504	PLANTS TREES & SEEDS	155 392
1000/00/1/05/4505	POSTAGE & TELEGRAMS	1 695 151
1000/00/1/05/4506	PRINTING AND STATIONERY	3 696 117
1000/00/1/05/4507	PUBLICITY	215 706
1000/00/1/05/4509	PERFORMANCE :INCENTIVE	750 578
1000/00/1/05/4600	PUBLIC TRANSPORT:WARD COMMITTEE MEMBERS	46 188
1000/00/1/05/5100	LICENSES - RADIO'S & SUNDRIES	164 355
1000/00/1/05/5102	RECONNECTIONS	5 308 309
1000/00/1/05/5103	RECREATION PROGRAMS	23 328
1000/00/1/05/5104	REMOVAL - CAR WRECKS & REFUSE	5 772
1000/00/1/05/5105	REMOVAL CHARGES - EMPLOYEES	3 464
1000/00/1/05/5106	RENTAL - BUILDINGS AND GROUNDS	256 282
1000/00/1/05/5107	RENTAL - MACHINERY AND EQUIPMENT	6 147 908
1000/00/1/05/5110	RENTAL - PRIVATE VEHICLES	1 662 663
1000/00/1/05/5112	RENTAL - OFFICE MACHINERY	3 505 113
1000/00/1/05/5120	RENTAL - TABLETS	184 756
1000/00/1/05/5150	RENTAL - TRANSFORMERS	577 367
1000/00/1/05/5250	RISK MANAGEMENT ACTIVITIES	56 000
1000/00/1/05/5275	RISK MANAGEMENT COMMITTEE	16 800
1000/00/1/05/5300	ROAD SAFETY	977 500
1000/00/1/05/5310	SCM/DEBTORS VER.SYSTEM (NDM FUNDED)	756 000
1000/00/1/05/5325	SPECIAL HUMAN SETTLEMENT PROJECTS	1 120 000
1000/00/1/05/5350	SPECIAL OUTREACH PROGRAMS:MAYOR	23 094
1000/00/1/05/5375	STRATEGIC PLAN	173 210
1000/00/1/05/5401	SEPTIC TANK SERVICES	248 265
1000/00/1/05/5403	SOFTWARE LICENCES	1 190 462
1000/00/1/05/5404	SQUATTER CONTROL	57 736
1000/00/1/05/5405	STATIONERY - DRAWING OFFICE	11 548
1000/00/1/05/5406	STATIONERY - PLAN REPRODUCTION	19 745
1000/00/1/05/5408	SURVEY COST	103 926
1000/00/1/05/5409	SUNDRY EXPENDITURE	34 642
1000/00/1/05/5700	TELEPHONE SERVICES	4 720 347
1000/00/1/05/5701	TOP SOIL PURCHASES	28 888
1000/00/1/05/5702	TOURISM - COUNCIL CONTRIBUTION	577
1000/00/1/05/5703	TRAINING FEES	1 863 999
1000/00/1/05/5705	TRAVEL/SUBS. EXP. & DEL. COSTS	2 182 725
1000/00/1/05/5707	TYRES	1 922 239
1000/00/1/05/5708	TRANSPORT - RURAL WATER SUPPLY	9 496 166
1000/00/1/05/5800	TRANSVERSAL SERVICES	1 040 000
1000/00/1/05/6000	UNEMPLOYMENT INSURANCE FUND (U.I.F.)	2 731 960
1000/00/1/05/6001	UNIFORMS & PROTECTIVE CLOTHING	2 375 969
1000/00/1/05/6300	VEHICLE TRACKING	176 369
1000/00/1/05/6550	WARD BASED DRIVEN PROJECTS	57 737
1000/00/1/05/6600	WARD COMMITTEES - ASSISTANCE	149 145
1000/00/1/05/6602	WATER RESEARCH FUND	981 525
1000/00/1/05/6603	WATER RESOURCE MANAGEMENT	346 421
1000/00/1/05/6700	WELLNESS CENTRE	374 236

1000/00/1/05/7110	YOUTH DEVELOPMENT	404 167
	SUB-TOTAL GEN EXPEN DEPARTMENTS	116 486 030
	GENERAL EXPEND - FIN SERVICES	
1000/00/1/06/0001	AUDIT FEES	4 325 903
1000/00/1/06/0300	BANK CHARGES	6 104 299
1000/00/1/06/1801	GRANTS ALLOCATED: POOR / NEEDY	35 929 454
1000/00/1/06/2400	INSURANCE	13 321 746
1000/00/1/06/2401	INTEREST: ESCOM ACCOUNT	60 503 405
1000/00/1/06/2404	INTEREST:EXTERNAL LOANS	12 214 800
1000/00/1/06/5400	SKILLS DEVELOPMENT LEVY	2 692 843
1000/00/1/06/5401	SMALL DIFFERENCES ACCOUNT	20
1000/00/1/06/5402	SUBSIDY: ASSESSMENT RATES	304 200
1000/00/1/06/6300	VALUATION COSTS - ASSESSMENT RATES	3 374 592
1000/00/1/06/6302	VALUATION COSTS - PROPERTIES SOLD	46 188
1000/00/1/06/6305	VALUATION COSTS - AERIAL PHOTO'S	428 406
	SUB-TOTAL GENERAL EXPEND FIN SERVICES	139 245 856
	GENERAL EXPEND - BULK PURCHASE	
1000/00/1/07/0300	BULK PURCHASE - ELECTRICITY	876 981 394
1000/00/1/07/0301	BULK PURCHASE - WATER	72 468 744
	SUB-TOTAL GEN EXPEN BULK PURCHASE	949 450 138
	GENERAL EXPEND - CONTRACTED SERVICES	
1000/00/1/08/0002	ANALYSIS - COSTS	9 456 023
1000/00/1/08/0600	CASH PROTECTION SERVICES	226 199
1000/00/1/08/0601	CLEANSING SERVICES	3 464
1000/00/1/08/0602	COLLECTION FEES	24 481
1000/00/1/08/1000	DEBT COLLECTION FEES	2 755 920
1000/00/1/08/4500	PROFESSIONAL SERVICES	11 841 566
1000/00/1/08/5400	SECURITY SERVICES PRIVATE	9 448 858
	SUB-TOTAL GENERAL EXPEN - CONTRACT SERV	33 756 511
	LOSS ON THE SALE OF ASSETS	
	SUB-TOTAL LOSS ON THE SALE OF ASSETS	
	TOTAL GENERAL EXPENDITURE	1 238 938 535
	REPAIR AND MAINTENANCE	
1000/00/1/10/0050	AIR CONDITIONER	560 486
1000/00/1/10/0100	AIR MONITORING STATION	23 094
1000/00/1/10/0301	BOOKS	16 661
1000/00/1/10/0302	BUILDINGS	2 920 554
1000/00/1/10/0305	BUILDINGS - GA-NALA	62 487
1000/00/1/10/0310	BUILDINGS - OGIES	25 043
1000/00/1/10/0350	BOREHOLE AND JOJO TANKS MAINTENANCE	712 425

1000/00/1/10/0400	BULK WATER MAINTENANCE	1 628 083
1000/00/1/10/0550	CLEANING OF COUNCIL STANDS	28 868
1000/00/1/10/0600	CLEANSING DEPOT	62 468
1000/00/1/10/0601	CLEARING OF SEWER MAINS	790 738
1000/00/1/10/0602	COMPUTERS-PC & TERMINALS	1 906 840
1000/00/1/10/0700	CONNECTION METERS_ WATER/ELECTRICITY	3 272 059
1000/00/1/10/0900	DAM INSPECTION MAINTENANCE	407 020
1000/00/1/10/0901	DUMPING SITES	46 189
1000/00/1/10/0903	DWELLINGS	57 737
1000/00/1/10/1100	ELECTRICITY MAINTENANCE	15 293 237
1000/00/1/10/1200	ELECTRICAL SERVICES	23 094
1000/00/1/10/1201	ELECTRICITY RETICULATION	23 513 038
1000/00/1/10/1300	EXTENDED PUBLIC WORKS PROGRAMME	1 378 000
1000/00/1/10/1500	FENCING & EQUIPMENT	626 098
1000/00/1/10/1502	FIRE FIGHTING TRAILERS	2 448
1000/00/1/10/1503	FLOODLIGHTS	23 094
1000/00/1/10/1504	FURNITURE & EQUIPMENT	98 959
1000/00/1/10/1800	GRAVEL ROADS	1 154 735
1000/00/1/10/1801	GROUNDS & TERRAIN	638 786
1000/00/1/10/1900	HARDWARE & NETWORK SUPPORT	23 094
1000/00/1/10/2000	INTERNET SERVICE PROVIDER	6 421
1000/00/1/10/3300	LAWN MOWERS	217 827
1000/00/1/10/3600	MACHINERY & EQUIPMENT	5 505 918
1000/00/1/10/3601	MAINTENANCE - SECURITY NEEDS	34 642
1000/00/1/10/3603	METERS	1 247 113
1000/00/1/10/3606	MOTOR VEHICLES	10 536 305
1000/00/1/10/3607	MAINTENANCE:IBM CONTRACT	46 188
1000/00/1/10/3608	MAINTENANCE:PRE PAID VENDING CONTRACT	202 847
1000/00/1/10/3609	MAINTENANCE:OTIS ELEVATORS	1 003 431
1000/00/1/10/3610	MAINTENANCE:LONG DROP TOILETS	560 000
1000/00/1/10/3611	MAINTENANCE REGIONAL PARK KWA GUQA EXT 7	3 373
1000/00/1/10/3900	NORMALISATION - ELECTRICITY	1 154 735
1000/00/1/10/4500	PARKS: CONTRACTORS PAYMENTS	821 949
1000/00/1/10/5100	RADIO COMMUNICATION	245 186
1000/00/1/10/5103	REFUSE DUMP REMOVALS - RIETSPRUIT SKUIF	381 063
1000/00/1/10/5104	REPLACEMENT CROCKERY	1 155
1000/00/1/10/5105	RESERVOIRS	803 880
1000/00/1/10/5107	ROAD MARKING	244 007
1000/00/1/10/5108	ROADS: CONTRACTORS PAYMENTS	173 211
1000/00/1/10/5109	ROBOTS	1 866 052
1000/00/1/10/5300	SEWERAGE - BULK MAINTENANCE	2 309 470
1000/00/1/10/5400	SEWERAGE - RETICULATION	11 864 581
1000/00/1/10/5401	SEWERAGE - TREATMENT SPILLAGE	1 576 159
1000/00/1/10/5403	SIDEWALKS	454 966
1000/00/1/10/5404	STORMWATER	1 224 020
1000/00/1/10/5405	STREET NAME PLATES	115 472
1000/00/1/10/5406	SWEEPING OF STREETS: CONTRACTORS PAYMENT	292 840
1000/00/1/10/5407	SWEEPING OF STREETS	65 472
1000/00/1/10/5700	TARRED ROADS - POTHOLE	9 610 784
1000/00/1/10/5701	TARRED ROADS - RESEALING	2 146 578
1000/00/1/10/5702	TELEMETRIC SYSTEM	1 561 755
1000/00/1/10/5703	TELEPHONE EXCHANGE	562 432
1000/00/1/10/5704	TENNIS COURTS	34 642
1000/00/1/10/5705	TERRAIN LIGHTS - TARMAAC	91 801
1000/00/1/10/5706	TOOLS & EQUIPMENT	1 411 821

1000/00/1/10/5707	TOWN PLANNING	1 154 735
1000/00/1/10/5708	TRAFFIC SIGNS	250 249
1000/00/1/10/5715	TRAILERS/CARAVAN	17 320
1000/00/1/10/6300	VENUS MAINTENANCE	1 760 663
1000/00/1/10/6500	WEBSITE HOSTING	1 000
1000/00/1/10/6590	WATER RETICULATION	14 896 551
1000/00/1/10/6601	WORKSHOP EXPENSES	115 472
	TOTAL REPAIR AND MAINTENANCE	131 869 421
	INTER-DEPARTMENTAL CHARGES	
1000/00/1/11/0002	ASSESSMENT RATES - DEPARTMENTAL	1 330 938
1000/00/1/11/1200	ELECTRICITY - DEPARTMENTAL	41 503 099
1000/00/1/11/5100	REFUSE REMOVAL - DEPARTMENTAL	684 096
1000/00/1/11/5400	SEWERAGE - DEPARTMENTAL	151 705
1000/00/1/11/6600	WATER - DEPARTMENTAL	1 504 808
	TOTAL INTER-DEPARTMENTAL CHARGES	45 174 646
	DEPRECIATION	
1000/00/1/12/0600	DEPRECIATION ON ASSETS	167 500 000
	SUBTOTAL-DEPRECIATION	167 500 000
	CONTRIBUTIONS TO PROVISIONS	
1000/00/1/13/0600	CONTR - PROVISION FOR BAD DEBTS	433 566 173
1000/00/1/13/0601	CONTR - PROVISION FOR LEAVE	5 000 000
1000/00/1/13/0602	CONTR - PROVISION BURSARY FUND MAYOR	1 000 000
1000/00/1/13/0610	CONTR - PROVISION STUDY BURSARY EMPLOYEE	100 000
	SUB-TOTAL CONTRIBUTIONS TO PROVISIONS	439 666 173
	CONTRIBUTIONS FROM PROVISIONS	
	SUB-TOTAL CONTRIBUTIONS FROM PROV	
	TOTAL EXPENDITURE (GROSS)	2 697 888 659
	LESS : AMOUNTS CHARGED OUT	
	SUB-TOTAL AMOUNTS CHARGED OUT	
	TOTAL EXPENDITURE (NETT)	2 697 888 659
	OPERATING INCOME GENERATED	
	USER/LEVIED CHARGES	
1000/00/2/21/0001	ASSESSMENT RATES - KRIEL	(41 752 567)
1000/00/2/21/0002	ASSESSMENT RATES - OGIES / PHOLA	(20 798 020)
1000/00/2/21/0003	ASSESSMENT RATES - WILGE / KENDAL	(4 754 498)
1000/00/2/21/0004	ASSESSMENT RATES - WITBANK FARM AREAS	(51 710 239)

1000/00/2/21/0005	ASSESSMENT RATES - WITBANK EAST	(463 581 456)
1000/00/2/21/0006	ASSESSMENT RATES - WITBANK WEST	(86 273 548)
1000/00/2/21/1200	ELEC. BASIC LEVIES - BULK - KRIEL	(48 228)
1000/00/2/21/1201	ELEC. BASIC LEVIES - BUSINESS - OGIES	(2 059 342)
1000/00/2/21/1205	ELEC. BAS LEVIES - BUS 80A S/PH - KRIEL	(192 913)
1000/00/2/21/1206	ELEC. BASIC LEVIES - BUSIN 0 - 25 KVA	(32 960 855)
1000/00/2/21/1207	ELEC. BASIC LEVIES - BUSIN 26 - 50 KVA	(28 937)
1000/00/2/21/1208	ELEC. BASIC LEVIES - BUS 51 - 100 KVA	(18 749 432)
1000/00/2/21/1210	ELEC. BASIC LEVIES - DOMESTIC - KRIEL	(4 117 985)
1000/00/2/21/1212	ELEC. BASIC LEVIES - DOMESTIC (203)	(157 690 572)
1000/00/2/21/1214	ELEC. BASIC LEVIES - INDUSTRIAL 22 KV	(6 737 755)
1000/00/2/21/1217	ELEC. BASIC LEVIES - UNDEV BUS. - KRIEL	(89 316)
1000/00/2/21/1218	ELEC. BASIC LEVIES - UNDEV PROP. (211)	(7 039 571)
1000/00/2/21/1219	ELEC. BASIC LEVIES - UNDEV RES. - KRIEL	(83 489)
1000/00/2/21/1220	ELECTRICITY SALES-BULK:KRIEL	(4 033 165)
1000/00/2/21/1222	ELECTRICITY SALES-BUSS:KRIEL	(3 779 900)
1000/00/2/21/1224	ELECTRICITY SALES-BUSS:OGIES	(3 718 736)
1000/00/2/21/1225	ELECTRICITY SALES-BUSS:WITBANK (532)	(51 024 318)
1000/00/2/21/1226	ELECTRICITY SALES-BUSS:220-380 KVA	(34 825 104)
1000/00/2/21/1227	ELECTRICITY SALES-BUSS:220-380 KWH	(129 609 609)
1000/00/2/21/1228	ELECTRICITY SALES-DOMESTIC	(20 996 738)
1000/00/2/21/1229	ELECTRICITY SALES-DOMESTIC:KRIEL	(27 912 979)
1000/00/2/21/1230	ELECTRICITY SALES-DOMESTIC:OGIES	(20 564 430)
1000/00/2/21/1232	ELECTRICITY SALES-INDUST:22KV-KVA	(156 548 036)
1000/00/2/21/1233	ELECTRICITY SALES-INDUST:6.6 KV-KWH	(100 053 841)
1000/00/2/21/1234	ELECTRICITY SALES-INDUSTRIES:6.6 KVA	(60 507 052)
1000/00/2/21/1235	ELECTRICITY SALES-KVA:KRIEL	(1 046 910)
1000/00/2/21/1236	ELECTRICITY SALES-KWAGUQA:BUSS.(541)	(5 686 386)
1000/00/2/21/1237	ELECTRICITY SALES-KWAGUQA:DOMESTIC(540)	(42 681 982)
1000/00/2/21/1238	ELECTRICITY SALES-SCHOONGEZICHT (551)	(17 525)
1000/00/2/21/1240	ELECTRICITY SALES-VANTRA	(13 582 698)
1000/00/2/21/5100	REFUSE-BUSINESS:KRIEL	(298 572)
1000/00/2/21/5102	REFUSE - BUSINESS - OGIES	(80 576)
1000/00/2/21/5103	REFUSE - DOMESTIC - KRIEL	(7 898 446)
1000/00/2/21/5104	REFUSE - DOMESTIC - OGIES	(5 372 441)
1000/00/2/21/5105	REFUSE - RIETSPRUIT	(11 186)
1000/00/2/21/5106	REFUSE - THUBELIHL KRIEL	(480 729)
1000/00/2/21/5107	REFUSE FEES - BUSINESS 3X (802)	(6 116 938)
1000/00/2/21/5108	REFUSE FEES - BUSINESS 5X (803)	(503 602)
1000/00/2/21/5109	REFUSE FEES - DOMESTIC (801)	(71 421 406)
1000/00/2/21/5110	REFUSE FEES - MASS REMOVAL (804 + 5)	(9 285 434)
1000/00/2/21/5400	SEWERAGE - ADDITIONAL - BUSINESS: KRIEL	(708 269)
1000/00/2/21/5401	SEWERAGE - ADDITIONAL - BUSINESS: OGIES	(192 944)
1000/00/2/21/5402	SEWERAGE - ADDITIONAL - DOMESTIC: KRIEL	(6 213 146)
1000/00/2/21/5403	SEWERAGE - ADDITIONAL - DOMESTIC: OGIES	(5 740 704)
1000/00/2/21/5405	SEWERAGE - ADDITIONAL - RIETSPRUIT	(1 713 212)
1000/00/2/21/5407	SEWERAGE - ADDITIONAL - STATE: KRIEL	(1 773)
1000/00/2/21/5419	SEWERAGE FEES - ADDITIONAL (651)	(72 214 162)
1000/00/2/21/5420	SEWERAGE FEES - ADDITIONAL: BUSINESS	(23 011 059)
1000/00/2/21/5421	SEWERAGE FEES - BASIC	(38 005 415)
1000/00/2/21/6600	WATER - BASIC LEVIES - BUSINESS - KRIEL	(515 047)
1000/00/2/21/6601	WATER - BASIC LEVIES - BUSINESS - OGIES	(221 497)
1000/00/2/21/6602	WATER - BASIC LEVIES - BUSINESS (403)	(8 652 712)
1000/00/2/21/6604	WATER - BASIC LEVIES - UNDEV. PROP.	(6 735 536)
1000/00/2/21/6605	WATER - BASIC LEVIES - UNDEV.PROP- OGIES	(420 311)

1000/00/2/21/6606	WATER - BASIC LEVIES - UNMETERED - OGIES	(24 129)
1000/00/2/21/6607	WATER SALES - BUSINESS - KRIEL	(1 548 241)
1000/00/2/21/6608	WATER SALES - BUSINESS - KWAGUQA	(3 731 614)
1000/00/2/21/6609	WATER SALES - BUSINESS - OGIES	(610 818)
1000/00/2/21/6611	WATER SALES - BUSINESS (703)	(68 764 488)
1000/00/2/21/6612	WATER SALES - DOMESTIC - KRIEL	(12 457 547)
1000/00/2/21/6613	WATER SALES - DOMESTIC - OGIES	(10 051 994)
1000/00/2/21/6615	WATER SALES - DOMESTIC (702)	(142 111 478)
1000/00/2/21/6616	WATER SALES - DOMESTIC KWA UNMETERED	(61 893 206)
1000/00/2/21/6617	WATER SALES - DOMESTIC KWAGUQA (711)	(47 771 663)
1000/00/2/21/6619	WATER SALES - FLATS (707)	(12 392 161)
1000/00/2/21/6621	WATER SALES - RAW WATER: PRIVATE	(1 177 044)
1000/00/2/21/6622	WATER SALES - RIETSPRUIT WATER	(6 209 256)
1000/00/2/21/6623	WATER SALES - UNMETERED - THUBELIHLE	(4 723)
	SUB-TOTAL USER/LEVIED CHARGES	(2 209 821 611)
	TARIFF CHARGES LEVIED	
	SUB-TOTAL TARIFF CHARGES LEVIED	
	TARIFF CHARGES OTHER	
1000/00/2/23/0002	ADMIS.FEES-CARS:RESORT	(543 234)
1000/00/2/23/0006	AMENDMENT SCHEMES	(533 693)
1000/00/2/23/1100	ELECT - TAMPERINGS/ILLEGAL CONNECTIONS	(4 163)
1000/00/2/23/1200	ELEC - METER TESTING	(15 731)
1000/00/2/23/1201	ELEC - NEW CONNECTIONS	(566 237)
1000/00/2/23/1202	ELEC - NEW CONN. - A/HOURS: NO DEPOS.	(6 692)
1000/00/2/23/1204	ELEC - PRE PAID SALES - KWAGUQA	(5 095 026)
1000/00/2/23/1205	ELEC - PRE PAID SALES - N/H KRIEL	(4 403 758)
1000/00/2/23/1206	ELEC - PRE PAID SALES - OGIES	(1 868 949)
1000/00/2/23/1208	ELEC - PRE PAID SALES - WITBANK	(196 373 472)
1000/00/2/23/1209	ELEC - RECONN. FEES - A/HOURS - COMP	(457 866)
1000/00/2/23/1210	ELEC - RECONN. FEES - A/HOURS: DEFAULT	(133 021)
1000/00/2/23/1211	ELEC - RECONNECTION FEES - CABLE DEFAULT	(471 507)
1000/00/2/23/1212	ELEC - RECONNECTION FEES - DEFAULTERS	(16 648 758)
1000/00/2/23/1213	ELEC - RECONNECTION FEES - NORMAL	(1 295 050)
1000/00/2/23/1216	ELEC - RECONNECTION CABLE REMOVAL INDIGE	(9 115)
1000/00/2/23/1217	ELEC - RECONNECT COMPL CABLE RIPP NORMAL	(44 368)
1000/00/2/23/1218	ELEC - RECONNECT COMPL CABLE RIPP INDIGE	(9 118)
1000/00/2/23/4200	OTHER - ADMIN LEVY - HOUSING	(1 851)
1000/00/2/23/4203	OTHER - BUILDING PLAN FEES	(1 099 697)
1000/00/2/23/4204	OTHER - CEMETERY FEES	(971 116)
1000/00/2/23/4205	OTHER - CLEARANCE CERTIFICATE - A	(3 740)
1000/00/2/23/4210	OTHER - FEES	(123 073)
1000/00/2/23/4211	OTHER - MONTHLY PARKING	(2 013)
1000/00/2/23/4214	OTHER - SEWERAGE PLAN FEES	(550 201)
1000/00/2/23/4217	OTHER - STRUCTURAL FEES	(281 364)
1000/00/2/23/4218	OTHER - SUNDRY SEARCH FEES	(4 769)
1000/00/2/23/4220	OTHER - TOW-IN & STORAGE FEES	(4 598)
1000/00/2/23/4230	OTHER - RECONNECTION FEE NORMAL INDIGENT	(3 553)
1000/00/2/23/4500	FEES - PARKING METERS	(8 658)
1000/00/2/23/5100	REFUSE - DUMPING FEES	(281 106)
1000/00/2/23/5101	REFUSE - GARDEN REFUSE	(80 079)

1000/00/2/23/5401	SEWERAGE - CONNECTIONS	(222 856)
1000/00/2/23/6601	WATER - NEW CONNECTIONS	(42 030)
1000/00/2/23/6602	WATER - RECONNECTION FEES	(714 621)
1000/00/2/23/6603	WATER - SALES:CONTRACTORS(KWAGUQA)	(5 691)
	SUB-TOTAL:TARIFF CHARGES-OTHER	(232 880 774)
	GOVERNMENT GRANTS AND SUBSIDIES	
1000/00/2/24/1800	GRANTS - NAT.TREASURY (FIN. MAN. GRANT)	(1 810 000)
1000/00/2/24/1850	GRANTS - NEIGHBOURHOOD DEV PARTNERSHIP	(1 800 000)
1000/00/2/24/1860	GRANTS - CAPITAL NEIGHBOOD DEV PARTSHIP	(10 000 000)
1000/00/2/24/2000	GRANTS - NAT.TREASURY:MIG-OPERATIONAL	(6 028 850)
1000/00/2/24/2400	INTER GOV.GRANTS:EQUITABLE SHARES	(256 739 000)
1000/00/2/24/5403	GRANT:DWAF	(55 880 000)
1000/00/2/24/5404	GRANT:MIG	(114 548 150)
1000/00/2/24/5406	GRANT:D M E	(14 464 000)
1000/00/2/24/5408	GRANT:M S I G	(957 000)
	SUB-TOTAL GOVERN GRANTS & SUBSIDIES	(462 227 000)
	FINES	
1000/00/2/25/5700	TRAFFIC FINES	(4 063 212)
	SUB-TOTAL FINES	(4 063 212)
	INTEREST	
1000/00/2/26/2400	INTEREST - ARREAR ACCOUNTS	(86 772 635)
1000/00/2/26/2401	INTEREST - EXTERNAL INVESTMENTS	(566 800)
1000/00/2/26/2408	INTEREST CURRENT ACCOUNT	(140 000)
	SUB-TOTAL INTEREST	(87 479 435)
	RENT FACILITIES AND EQUIPMENT	
1000/00/2/27/4000	RENTALS - CITY HALL	(823 606)
1000/00/2/27/4200	RENTALS - BANQUET HALL	(13 831)
1000/00/2/27/4295	RENTALS - COMMITTEE ROOM 1 & 2	(1 536)
1000/00/2/27/4300	RENTALS - GREEN AND REHEARSEL ROOM	(2 249)
1000/00/2/27/4315	RENTALS - FURNITURE	(591)
1000/00/2/27/4330	RENTALS - THEATRE	(37 282)
1000/00/2/27/5100	RENTALS	(1 311 362)
1000/00/2/27/5101	RENTALS - ADVERTISING SIGNS	(4 561 443)
1000/00/2/27/5104	RENTALS - CAFETERIA	(76 052)
1000/00/2/27/5105	RENTALS - CARAVAN PARK	(7 917)
1000/00/2/27/5106	RENTALS - CHALETs	(106 672)
1000/00/2/27/5107	RENTALS - COLD STORAGE ROOMS	(72 357)
1000/00/2/27/5109	RENTALS - COMPUTER	(73 067)
1000/00/2/27/5110	RENTALS - CONVERTED UNITS	(2 126 841)
1000/00/2/27/5111	RENTALS - COOVADIA	(19 159)
1000/00/2/27/5112	RENTALS - COUNCIL CHAMBERS	(5 680)
1000/00/2/27/5114	RENTALS - FARM PORTION ETC.	(1 529 886)
1000/00/2/27/5115	RENTALS - HANGERS	(181 616)

1000/00/2/27/5118	RENTALS - NASPAL (SITE)	(8 032)
1000/00/2/27/5119	RENTALS - NEON SIGNS	(60 184)
1000/00/2/27/5120	RENTALS - OFFICES	(9 735)
1000/00/2/27/5122	RENTALS - OTHER PROPERTIES	(310 502)
1000/00/2/27/5124	RENTALS - PLOTS	(192 670)
1000/00/2/27/5125	RENTALS - POWERBOAT & CLUBHOUSE	(6 426)
1000/00/2/27/5129	RENTALS - SUNDRIES	(11 037)
1000/00/2/27/5130	RENTALS - TROLLEYS : GENERAL	(51 720)
1000/00/2/27/5133	RENTALS - HOSTELS	(6 275)
	SUB-TOTAL RENT FACILITIES & EQUIP	(11 607 728)
	LICENSES AND PERMITS	
1000/00/2/28/0900	DRIVERS LICENSES - PRODUBA	(2 005 425)
1000/00/2/28/1500	FLAMMABLE LIQUID LICENSES	(164 250)
1000/00/2/28/2100	HAWKERS ASSOCIATION	(42 040)
1000/00/2/28/4500	PORTERS PERMITS	(3 158)
1000/00/2/28/5700	TRADE LICENSES	(27 947)
	SUB-TOTAL LICENSES AND PERMITS	(2 242 820)
	AGENCY SERVICES	
1000/00/2/29/1500	FEES - PROV : MONIES REFUNDABLE	(22 310 948)
	SUB-TOTAL AGENCY SERVICES	(22 310 948)
	PROFIT ON THE SALE OF ASSETS	
	SUB-TOTAL PROFIT ON THE SALE OF ASSETS	
	OTHER INCOME	
1000/00/2/31/0302	BUILDING LINE RELAXATION	(225 370)
1000/00/2/31/0600	COLLECTION COMMISSION	(113 213)
1000/00/2/31/0601	COMMISSIONS - MARKET	(2 209 242)
1000/00/2/31/0901	DIVIDENDS ON SHARES - SANLAM&OLD MUTUAL	(134 477)
1000/00/2/31/1500	FEES - HANDLING - DEFAULTERS	(29 759)
1000/00/2/31/1501	FEES - INFORMATION	(333 495)
1000/00/2/31/1502	FEES - LIBRARY BOOKS	(7 628)
1000/00/2/31/1503	FEES - PARKING	(1 116)
1000/00/2/31/1505	FINES	(2 023)
1000/00/2/31/1507	FINES - TAMPERING PRE-PAID	(792 960)
1000/00/2/31/2000	FINES - BUILDING CONTROL	(1 391 952)
1000/00/2/31/4500	PHOTOCOPY SALES & FAXES	(49 266)
1000/00/2/31/5101	RECOVERY - LOST BOOKS	(91)
1000/00/2/31/5350	SALE - STANDS	(6 558 660)
1000/00/2/31/5404	SALES - STORES:EMPTY DRUMS	(489)
1000/00/2/31/5405	SALES - PHOTOCOPIES	(22 333)
1000/00/2/31/5406	SALES - PLAN REPRODUCTION	(679)
1000/00/2/31/5407	SALES - USED OIL	(1 116)
1000/00/2/31/5408	SALES - VALUATION ROLL & ADDRESS LISTS	(245)
1000/00/2/31/5409	SETA CLAIMS	(1 081 034)
1000/00/2/31/5410	STATISTICAL INFORMATION	(2 379)

1000/00/2/31/5412	SUNDRY INCOME	(311 672)
1000/00/2/31/5413	SURPLUS CASH	(55 170)
1000/00/2/31/5700	TELEPHONE COST RECOVERED	(3 896)
1000/00/2/31/5701	TENDER DOCUMENTS SOLD	(225 512)
1000/00/2/31/6000	UNCLAIMED DEPOSITS	(3 649 425)
1000/00/2/31/6700	WAYLEAVE REVENUE ROADS	(17 916)
	SUB-TOTAL OTHER INCOME	(17 221 118)
	DONATION AND PUBLIC CONTRIBUTION	
1000/00/2/32/3000	NKANGALA DISTRICT MUNICIPALITY	(25 242 827)
	SUB-TOTAL: DONATION & PUBLIC CONTRIBUTIONS	(25 242 827)
	SUB-TOTAL OPERATING INC. GENERATED	(3 075 097 473)
	LESS : INCOME FOREGONE	
1000/00/2/36/3310	REBATE & EXEMPTION PROPERTY RATES POLICY	279 557 031
1000/00/2/36/3320	REBATE ASSESSMENT RATE PENSIONERS	5 193 211
	SUB-TOTAL INCOME FOREGONE	284 750 242
	TOTAL DIRECT OPERATING INC GENERATED	(2 790 347 231)
	INTERNAL TRANSFERS	
1000/00/2/40/0001	ASSESSMENT RATES DEPARTMENTAL	(1 330 938)
1000/00/2/40/1200	ELEC. SALES - DEPARTMENTAL	(41 503 099)
1000/00/2/40/5111	DEPARTMENTAL LEVIES - REFUSE	(684 096)
1000/00/2/40/5400	SEWERAGE SALES - DEPARTMENTAL - OGIES	(151 705)
1000/00/2/40/6600	WATER SALES - DEPARTMENTAL	(1 504 808)
	SUB-TOTAL INTERNAL TRANSFERS	(45 174 646)
	TOTAL OPERATING INCOME	(2 835 521 877)
	INCOME STATEMENT	
	OPERATING SURPLUS / (DEFICIT)	
1000/00/3/01/0001	TOTAL EXPENDITURE	2 697 888 659
1000/00/3/01/0002	TOTAL OPERATING INCOME	(2 835 521 877)
	TOTAL OPERATING SURPLUS / (DEFICIT)	(137 633 218)